

# Bay Area Sugar-Sweetened Beverage Taxes: An Evaluation of Community Investments



 the praxis project

GOLDMAN SCHOOL  
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UNIVERSITY OF CALIFORNIA BERKELEY

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## About this Report

The *Bay Area Sugar-Sweetened Beverage Taxes: An Evaluation of Community Investments* was conducted and authored by Sydney Bennet, Nick Draper, Irene Farnsworth, and Fiona McBride, Master of Public Policy students at the Goldman School of Public Policy. The report was commissioned by the Praxis Project and the Berkeley Food Institute as part of a Goldman School Introduction to Policy Analysis course.

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## Executive Summary

In 2014, with the passage of Measure D, the city of Berkeley, California became the first municipality in the United States to pass a tax on sugary drinks. In 2016, the Bay Area cities of Albany, Oakland, and San Francisco followed suit by passing citizen-led initiatives creating sugary drink taxes of their own. Although voters in each of these cities voted for sugary drink taxes by strong margins—with each initiative receiving at least 60 percent of the vote—**residents are still largely unaware of how the tax dollars are being allocated.** The beverage industry spent heavily attempting to defeat these initiatives and has invested in continuing to sow doubt about how cities would spend sugary drink tax revenue to dissuade voters and elected officials in other cities and states from passing sugary drink taxes of their own. Illuminating how the tax revenue is allocated and what programs are funded is crucial to educating the public on the **proactive public health intervention role that sugary drink taxes play in their communities.** In January, our team began researching the actual implementation of sugary drink tax revenues, in partnership with the Praxis Project and the Berkeley Food Institute.

### Sugary Drinks Taxes as a Public Health Crisis Intervention

Understanding the public health context within and beyond the Bay Area is **crucial in determining the role and importance of sugary drink taxes.** Americans face a national diet-related disease epidemic; 70 percent are overweight or obese, and in California alone, more than half of residents are diabetic or on track to being so. This crisis has disproportionately negative impacts on low-income communities of color. Black residents in Berkeley are four times as likely to have diabetes as white residents and are hospitalized for the disease at 14 times the rate of white residents. Social determinants of health contribute to these inequities and a complicated web of structural and institutional racism, ranging from inequitable food access to targeted marketing to people of color by soda companies, perpetuate the problem. If there were true health equity, these disparities could be alleviated. Advocates believe that a sugary drink tax is one intervention which, alongside a suite of other public health measures, can challenge inequitable outcomes stemming from the ubiquity and affordability of sugary drinks. They see SSB taxes as a tool not only to **curb soda consumption**, but to decrease the impacts for people hit hardest by diet-related illness, while **reinvesting financial and material resources in those communities.**

### Bay Area Cities Focused on Health Equity and Political Sustainability

Sugary drink taxes remain contentious in many communities around the U.S. and thus far only a handful of cities have implemented them. This controversy stems in large part from the beverage industry's relentless marketing and lobbying campaign against them. However, aside from the beverage industry's efforts, there is a danger for sugary drink taxes to be regressive (unfairly borne by low-income communities). Another danger is the sometimes-paternalistic approach of public health advocates who may forgo equity when designing policy interventions.

We find that Albany, Berkeley, Oakland, and San Francisco *have*, to varying degrees, **made equity a focus as well as taking steps to ensure robust and sustainable political support for sugary drink taxes.** All four cities enacted their taxes via ballot initiative and three of them (Berkeley, Oakland, and San Francisco) created citizen commissions to guide city leadership on spending of funds raised from sugary drink taxes, giving the community consistent opportunity to be involved in the policy enactment and implementation process. The Bay Area cities have also been able to show a direct link, to some extent, between their sugary drink taxes and valuable community programs. For example, Berkeley used revenue from their sugary drink tax to revive the Berkeley Unified School District's school gardening and cooking program, which

had been eliminated due to budget cuts. The more that cities can do to accelerate this process and show clear benefits of sugary drink taxes, the more durable and politically sustainable they will be.

## Summary of Tax Implementation Analysis

The four Bay Area sugary drink taxes passed as general taxes, rather than specific taxes, meaning that any money raised is deposited in the respective city's general fund, rather than being earmarked for spending on health-related initiatives. Thanks to commission models in three of the four cities, and political momentum, **the funds have largely been spent on public health to date.** The revenue analysis in this report provides a deep dive into each city's allocations so far, with breakdowns that reflect types of organizations and whether money went to direct services or education/prevention. This section also addresses how funds have supported changes to the built environment—making it more conducive to healthy lifestyles—and whether allocations address the legislation's health equity goals.

In addition to this spending analysis, **our report focused on how to implement a sugary drink tax, using Albany, Berkeley, Oakland, and San Francisco as case studies.** We homed in on three important areas of implementation: 1) Administrative Structure; 2) Grantmaking Process; and 3) Evaluation.

### Administrative Structure

Berkeley, Oakland, and San Francisco all created new committees to make recommendations on how to disperse the new soda revenues, while in Albany revenue is allocated directly by the City Council. Effectively designing the administrative structure is a critical part of implementation because these bodies dictate how funding priorities are set and play a key role in ensuring funding allocations mirror the legislative intent.

#### *Lessons Learned and Recommendations:*

- While incorporating community voices and health expertise on a commission is important, jurisdictions should keep commission membership and structure flexible, as voted-on committee specifications cannot be altered.
- While having city staff serve on commissions provides significant expertise, jurisdictions should be cognizant of inherent power dynamics that arise in a commission comprised of both community members and staff. Tensions may be especially prevalent if the appointment process differs for city and non-city members.
- Even if sugary drink taxes are passed as specific taxes, a commission model may be useful to incorporate community voices into decision making processes and allow for flexibility in revenue allocations rather than funding one specific program.

## Grantmaking

The actual funding processes in each city differs significantly, based on city funding structures, ownership over the process by committee or department, and funding strategies. To varying degrees, the Bay Area cities provide funds for city and school district programs and make grants to community-based organizations (CBOs) through a request for proposal (RFP) process.

### *Lessons Learned and Recommendations:*

- Making smaller, nontraditional grants may require different processes that go beyond what currently exists in a given city. For example, San Francisco hopes to use the funds to support smaller, grassroots organizations, which requires building additional infrastructure and capacity.
- Allocating funds requires cooperation between city staff and commissions. The commission's recommendations are not binding, though they have largely been implemented to date. Buy-in from the Mayor or City Council is a crucial component in ensuring the follow through on the commission's recommendations.
- Making grants on a two-year cycle, as Berkeley does, provides additional stability for community-based organizations. Sustainable grants will also help organizations build capacity for ensure their long-term success.

## Evaluation

Each of the four municipalities specified structures for tracking tax collection, and all but Albany also stipulated grant and impact evaluation requirements. Berkeley's tracking and evaluation efforts offer the most pertinent lessons because the tax has been in place for significantly longer. Berkeley offers a good blueprint for robust evaluation efforts but has faced challenges around financial transparency between the city and commission, as it pertains to accurate reporting on funds received through the tax.

### *Lessons Learned and Recommendations:*

- Specify expectations for city-to-commission reporting on the amount collected through the tax, and what is available for allocation.
- Set aside money to finance the evaluation process, build buy-in among commission for grant evaluation, and consider whether the city, grantee, or an outside firm will be tasked with evaluation.
- Adjust evaluation requirements depending on the size and capacity of the organization and consider a greater diversity of metrics that address equity outcomes.

# Introduction

## History and Purpose of Sugar-Sweetened Beverage Taxes

Historically, “sin” taxes have been a common policy intervention for curbing or incentivizing behaviors. Using taxes as a public health intervention is a more recent development, with tobacco taxes and alcohol excise taxes establishing notable precedents. The sugar-sweetened beverage (SSB) tax is currently in its infancy on the domestic level, existing in only a few American cities including Boulder and Seattle.<sup>2</sup> However, 44 other countries, from France to Fiji, have implemented SSB taxes suggesting a more significant trend than is initially apparent.

SSB taxes have emerged as a reaction to the worsening diet-related illness epidemic, with evidence pointing to sugar consumption, and specifically liquid calories in the form of SSBs, as one of the central contributing factors.<sup>3</sup> Approximately 70 percent of Americans are overweight or obese and just under 10 percent of Americans are sick with diabetes.<sup>4</sup> In California alone, over half of adults have prediabetes or diabetes.<sup>5</sup> The average American consumes 17 teaspoons of added sugar per day, totaling 57 pounds per year, nearly 1.5 times the amount recommended by nutritionists.<sup>6</sup> And annually, the combined costs of obesity, prediabetes, and diabetes to the country exceed \$450 billion dollars, and individuals facing these diseases spend far more on healthcare than their counterparts.<sup>7</sup>

Research on the effects of sugary drink consumption is clear. Consumption of just 1-2 sugary drinks or more per day increases one’s chances of developing Type 2 diabetes by 26 percent. Longitudinal studies have shown that regular sugar-sweetened beverage consumption is correlated with 20 percent higher risk of heart attack and 75 percent higher risk of developing gout.<sup>8</sup>

### Sugar-Sweetened Beverage (SSB) Tax Definition

Berkeley defines the sugar-sweetened beverage tax as a “**General tax on the distribution of sugar-sweetened beverages** such as high-calorie, low-nutrition products, like soda, energy drinks, and heavily pre-sweetened tea, as well as the added caloric sweeteners used to produce these sugar-sweetened beverages, such as the pre-made syrup used to make fountain drinks. **Certain drinks containing sugar are exempted**, including infant formula, milk products, and natural fruit and vegetable juice.”<sup>1</sup>

**Items without added sugar, like diet soda, are not included.** While the four Bay Area municipalities differ slightly regarding what items are taxed, the above language from the Berkeley legislation gives a good sense of how the tax functions in each city. The tax in the Bay Area is 1 cent per ounce, but other jurisdictions considering a tax may make adjustments both to the value of the tax and the qualifying items.

<sup>1</sup> “First City in the United States: Berkeley’s Tax on Sugar-Sweetened Beverages.” Healthy Berkeley. <http://www.healthyberkeley.com/about-berkeleys-tax-ordinance>. Retrieved May 9, 2019.

<sup>2</sup> Cohen, Ronnie. “First U.S. soda tax cuts consumption beyond expectations.” *Reuters*. <https://www.reuters.com/article/us-health-soda-tax-idUSKCN12S200>. Retrieved April 2019.

<sup>3</sup> “Sugary Drinks.” Harvard T.H. Chan School of Public Health. <https://www.hsph.harvard.edu/nutritionsource/healthy-drinks/sugary-drinks/>. Retrieved April 2019.

<sup>4</sup> “New CDC Report: More than 100 million Americans have diabetes or pre-diabetes.” Center for Disease Control and Prevention. <https://www.cdc.gov/media/releases/2017/p0718-diabetes-report.html>. Retrieved April 2019.

<sup>5</sup> “Prediabetes in California: Nearly Half of California Adults on Path to Diabetes.” UCLA Center for Health Policy Research. <http://healthpolicy.ucla.edu/publications/search/pages/detail.aspx?PubID=1472>. Retrieved April 2019.

<sup>6</sup> “UCSF Healthy Beverages Initiative.” Sugar Science. <http://sugarscience.ucsf.edu/ucsf-healthy-beverages-initiative.html#.XliSLyhKq2w>. Retrieved April 2019.

<sup>7</sup> Bhupathiraju, Shilpa N. and Frank B Hu. “Epidemiology of Obesity and Their Cardiovascular Complications.” U.S. National Library of Medicine, National Institutes of Health.

<sup>8</sup> “Sugary Drinks.” Harvard T.H. Chan School of Public Health. <https://www.hsph.harvard.edu/nutritionsource/healthy-drinks/sugary-drinks/>. Retrieved April 2019.

## Structural and Cultural Inequities Lead to Racial Health Disparities

Low-income communities and communities of color are burdened the most by the diet-related disease epidemic. This disparity originates from perpetuated structural and institutional racism in the following ways:

- Housing discrimination segregating people of color and low-income people into isolated communities;
- Low-to-no access in these communities to healthy food and safe recreational opportunities;
- Generational wealth disparities limiting mobility and healthy choices;
- A medical and mental health field that does not always meet the needs of people of color; and
- Specific marketing strategies from food and beverage companies to promote soda and unhealthy snack consumption.

These entrenched inequities are responsible for the health crisis in communities of color today. Nationwide, people of color face higher rates of both obesity and diabetes. Alarming, black women are 60 percent more likely than white women to be obese.<sup>9</sup> 15 percent of Native Americans and 12.7 percent of blacks have diabetes, as compared to the national average of 10 percent.<sup>10</sup> Lower educational attainment is also correlated with higher levels of diabetes.<sup>11</sup> These health disparities represent real lived differences in children and adults' ability to work, learn, play, and thrive.

Racial disparities persist in the Bay Area: there is a 13-year mortality difference between white and black residents, measured by zip code.<sup>12</sup> An estimated 54 percent of adults and 34 percent of children in Alameda County—which includes Albany, Berkeley, and Oakland—are overweight or obese, and diabetes is a leading driver of both death and child hospitalizations in the county,<sup>13</sup> as well as a leading cause of death among women in San Francisco.<sup>14</sup> Black residents in Berkeley face a four times higher risk of diabetes than white

### Incorporating an Equity Lens for Addressing Diet-Related Diseases

Because the health inequities relating to diet-related diseases are so stark, any policy or program intervention to address diet-related illnesses must approach the issue with an equity lens if the policy is to be effective for all people. **Creating equitable programs and policies requires targeting interventions at the groups of people *most affected* by the issue.** The Greenlining Institute, a policy, research, organizing, and leadership institute working for racial and economic justice, has published a racial equity toolkit that can be used to guide policy and program processes (available in the Appendix). This is a recommended resource for ensuring that from legislation authorship to allocating funds, actors and processes incorporate this equity lens.

<sup>9</sup> "Obesity and African Americans." U.S. Department of Health and Human Services, Office of Minority Health.

<https://minorityhealth.hhs.gov/omh/browse.aspx?lvl=4&lvlid=25>. Retrieved April 2019.

<sup>10</sup> "Statistics about Diabetes." American Diabetes Association. <http://www.diabetes.org/diabetes-basics/statistics/>. Retrieved April 2019.

<sup>11</sup> "New CDC Report: More than 100 million Americans have diabetes or pre-diabetes." Center for Disease Control and Prevention.

<https://www.cdc.gov/media/releases/2017/p0718-diabetes-report.html>. Retrieved April 2019.

<sup>12</sup> "How healthy is the Bay Area's population?" Vital Signs. <http://www.vitalsigns.mtc.ca.gov/life-expectancy#chart-0>. Retrieved April 2019.

<sup>13</sup> "The Health and Economic Impacts of Obesity in Alameda County." ChangeLab Solutions.

[https://www.acgov.org/board/bos\\_calendar/documents/DocsAgendaReg\\_7\\_14\\_14/HEALTH%20CARE%20SERVICES/Regular%20Calendar/Alameda\\_County\\_Report\\_Exec\\_Summ\\_Obesity\\_Rpt.pdf](https://www.acgov.org/board/bos_calendar/documents/DocsAgendaReg_7_14_14/HEALTH%20CARE%20SERVICES/Regular%20Calendar/Alameda_County_Report_Exec_Summ_Obesity_Rpt.pdf). Retrieved April 2019.

<sup>14</sup> "Community Health Status Assessment: City and County of San Francisco." The San Francisco Public Health Department.

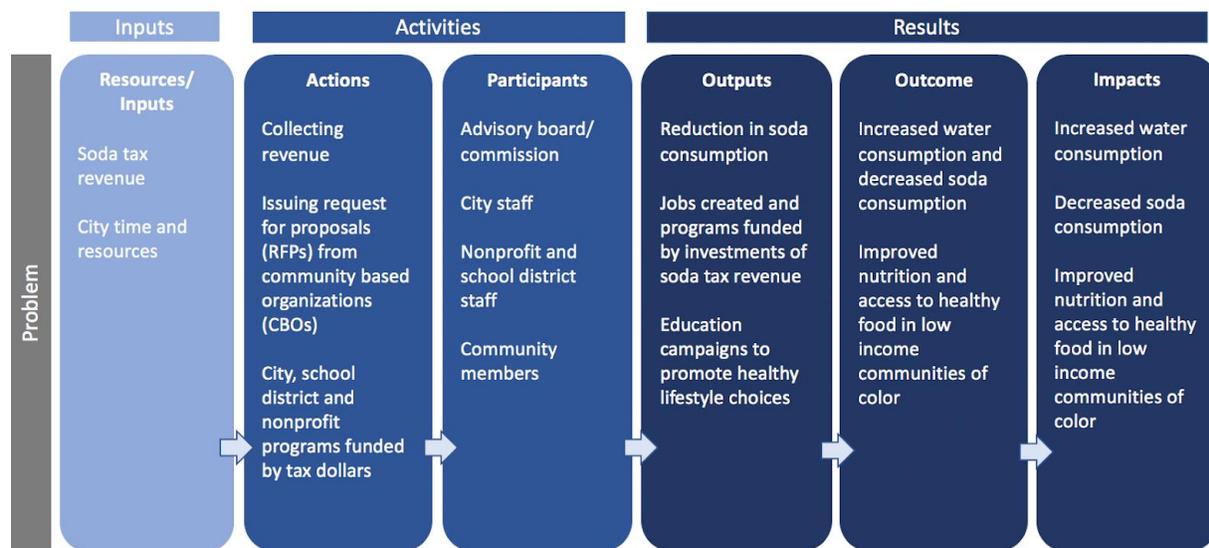
<https://www.sfdph.org/dph/files/chip/CommunityHealthStatusAssessment.pdf>. Retrieved April 2019.

residents and are hospitalized for the disease at 14 times the rate of white residents.<sup>15</sup> Black and Latinx children in Berkeley are more likely to suffer from obesity, and Black people face higher levels of high blood pressure and heart disease. Almost 60 percent of Latinx San Franciscans are obese, compared to the city average of about 5 percent and the state average of 24 percent. These disparities have significant costs for both counties. In Fiscal Year 2013-2014, Alameda County spent \$134.7 million on obesity-related disease, more than 20 percent of their overall health care budget.<sup>16</sup> Researchers estimate the cost of obesity and diabetes in San Francisco at close to \$1 billion annually.<sup>17</sup>

## Sugar-Sweetened Beverage Taxes as a Public Health Intervention

SSB taxes are one of many measures being used to address disparities in health outcomes. Below is a brief overview of the logic model behind using soda taxes to address the problems of obesity and diet-related disease associated with sugar sweetened beverage consumption:

### Sugar-Sweetened Beverage Tax Logic Model



Prevailing narratives about SSB taxes, including those promoted by the beverage industry, highlight the risk of perpetuating inequities due their regressive nature. **The goal of the Bay Area taxes (and most other SSB taxes), is to decrease the human and economic costs that stem from sugary drink consumption.** African American, Latinx, and low-income communities have higher incidences of diet-related diseases, are disproportionately targeted in advertising from beverage companies, and experience comparatively greater financial hardship by paying SSB taxes. The logic model behind these SSB taxes includes returning the revenue to these communities to reduce the burden of diet-related diseases. The following quote from Shakirah Simley, Legislative Aide for San Francisco Board of Supervisors District 5 Representative Vallie Brown, describes the severity of the impact on these communities, and how the framing of the taxes as regressive diminishes the real health impact on peoples' lives:

<sup>15</sup> "City of Berkeley Health Status Report 2013." City of Berkeley Public Health Department.

<sup>16</sup> "The Health and Economic Impacts of Obesity in Alameda County." ChangeLab Solutions. [https://www.acgov.org/board/bos\\_calendar/documents/DocsAgendaReg\\_7\\_14\\_14/HEALTH%20CARE%20SERVICES/Regular%20Calendar/Alameda\\_County\\_Report\\_Exec\\_Summ\\_Obesity\\_Rpt.pdf](https://www.acgov.org/board/bos_calendar/documents/DocsAgendaReg_7_14_14/HEALTH%20CARE%20SERVICES/Regular%20Calendar/Alameda_County_Report_Exec_Summ_Obesity_Rpt.pdf). Retrieved April 2019.

<sup>17</sup> Bloomberg, Sara. "Diabetes, Obesity Drain S.F. Economy Even More Than 'Soda Tax' Backers Proclaim." San Francisco Public Press. <https://sfpublicpress.org/news/2016-10/diabetes-obesity-drain-sf-economy-even-more-than-soda-tax-backers-proclaim>. Retrieved April 2019.

“Lots of people (even elected officials) will argue that it’s a regressive tax on working-class or communities of color. **What’s regressive is the obscene amount of money being poured into political campaigns** by the American Beverage Association, which influences policy and budgetary decisions later on. **What’s regressive is that these same communities bear the brunt** of millions of dollars of targeted, relentless marketing from Big Soda; especially youth of color. **What’s regressive is that these same communities suffer** from the highest rates of Type II diabetes, tooth decay, obesity/overweight and other chronic illness without access to proper healthcare...

**[Our kids’] lives are on the line, which is a dire price we shouldn’t be comfortable paying.”<sup>18</sup>**

*Shakirah Simley, Legislative Aide, District 5 San Francisco Board of Supervisors*

The Berkeley, Oakland, and San Francisco legislation therefore tried to ensure the revenues were used to improve health outcomes for these communities to reduce health disparities in the Bay Area and support the communities that are financially impacted by SSB taxes. In Berkeley, the commission’s RFP process also emphasized children and their families, who are in the process of forming lifelong habits, and teenagers who are targeted by beverage industry marketing. SSB taxes offer an opportunity not simply to shift sugary-drink consumption, but to raise funds for public health initiatives in communities most burdened by diet-related illness. Importantly, the Bay Area campaigns involved leadership by people of color from the most impacted communities, ensuring that implementation of the taxes was setup to prioritize equity and represent the needs of communities impacted by diet-related illness.

“A sugary drink tax is a vital tool to improve public health. It works in three ways:

- 1) The campaign for a ballot initiative has immense potential to raise awareness about the health problems related to sugary drink consumption, including diabetes, heart and dental disease, and cancer;
- 2) If the industry passes on the tax (it is an excise tax paid by the industry), it can raise prices on the shelf which influences what people purchase, especially youth who are more price sensitive.
- 3) Most important, the tax revenues can be used to fund education programs as well as strategies that create a more equitable and healthier beverage “environment,” through policy and systems change. It is vital that programs address the targeted marketing of people of color and youth, especially in low income neighborhoods. In this way, sugary drink taxes can also reduce health disparities.”

*Holly Scheider, Berkeley Sugar-Sweetened Beverage Commissioner*

## Filling the Knowledge Gap about Health Equity Benefits of SSB Taxes

Researchers have previously studied the relative merits and drawbacks of using SSB taxes as a health equity intervention and their impacts on health outcomes, but little work has addressed the critical role of SSB tax implementation and spending on their effectiveness. **There is**

<sup>18</sup> Simley, Shakirah. “Email Interview with Shakirah Simley.” Interview by Fiona McBride. April 13, 2019.

**currently a lack of knowledge, as well as some negative perceptions, about Bay Area soda tax spending and implementation that could undermine future legislative efforts for soda taxes, including a potential statewide initiative in California.**

This research report centers on the following question:

How can analysis of soda tax revenue spending in the Bay Area **redefine the purpose of soda taxes and provide information** for jurisdictions considering investments that can improve their constituents' health, including SSB tax campaigns?

The following analysis provides deep dive into the implementation and early impacts of these taxes in Albany, Berkeley, Oakland, and San Francisco to evaluate their efficacy, and the considerations other jurisdictions might make when assessing their community's need for a tax, designing campaigns, and writing legislation.

## Bay Area Sugar-Sweetened Beverage Taxes: Campaigns and Legislation Designs

### Summary of Campaigns

Efforts at passing soda taxes in the California state legislature and at the local level have long stalled under intense opposition from the soda industry and some in the business community. Statewide legislation to impose a penny per ounce tax or place a warning label on sugar sweetened beverages encountered resistance in Sacramento by the beverage industry and could not reach the  $\frac{2}{3}$  majority required to pass tax increases in the state legislature.<sup>19</sup> In 2012, soda tax measures overwhelmingly failed in the cities of Richmond and El Monte, with 67 percent<sup>20</sup> and 76 percent<sup>21</sup> of voters opposing the initiatives, respectively. Notably, voters also overwhelmingly supported advisory measures that indicated where money raised from the soda tax should be spent if the initiatives passed. In Richmond in particular, the soda tax initiative faced an overwhelming financial disadvantage, with opponents of the initiative raising more than 40 times as much money as supporters.<sup>22</sup>

#### Specific Taxes vs. General Taxes

Specific taxes designate how tax revenue will be spent on government priorities such as health care, transportation or infrastructure, while general taxes are deposited into a city's general fund and can be used for any purpose. California law places a higher threshold for passage of specific tax measures at the local level than for general taxes. Specific taxes require a two-thirds majority for passage, while general taxes require only a simple majority.

In November 2014, Berkeley became the first city in the United States to pass an SSB tax. The Navajo Nation passed a tax around the same that Berkeley's Measure D succeeded, taxing both sugar-sweetened drinks and junk foods, but Berkeley was the first *city* to pass an SSB tax in the U.S.<sup>23</sup> Berkeley's legislation passed in as a

<sup>19</sup> Sara Rubin, "After years of losing to the soda industry, Bill Monning isn't going away. He's rethinking his strategy," *Monterey County Herald*. August 2, 2018.

[http://www.montereycountyweekly.com/news/cover\\_collections/after-years-of-losing-to-the-soda-industry-bill-monning/article\\_45ef50f4-95dd-11e8-9f5e-a7546462b41d.html](http://www.montereycountyweekly.com/news/cover_collections/after-years-of-losing-to-the-soda-industry-bill-monning/article_45ef50f4-95dd-11e8-9f5e-a7546462b41d.html). Retrieved April 2019.

<sup>20</sup> Contra Costa County Elections Division. *November 6, 2012 General Election*. December 3, 2012. Accessed April 2019. [http://results.enr.clarityelections.com/CA/Contra\\_Costa/42275/113668/en/summary.html](http://results.enr.clarityelections.com/CA/Contra_Costa/42275/113668/en/summary.html).

<sup>21</sup> Los Angeles County Registrar-Recorder. November 2012 Election Results: Local Contests. Accessed April 2019. [http://rrccmain.co.la.ca.us/old\\_graphical/0012\\_LocalContest\\_Frame.htm](http://rrccmain.co.la.ca.us/old_graphical/0012_LocalContest_Frame.htm).

<sup>22</sup> Rachel de Leon and Zach St. George. "Richmond residents vote down Measure N," *Richmond Confidential*. November 6, 2012. <https://richmondconfidential.org/2012/11/06/measure-n-likely-to-fail/>. Retrieved April 2019.

<sup>23</sup> Eliza Barclay. "Navajos Fight Their Food Desert with Junk Food and Soda Taxes," *NPR*. April 1, 2015.

<https://www.npr.org/sections/thesalt/2015/04/01/396607690/navajos-fight-their-food-desert-with-junk-food-and-soda-taxes>. Retrieved April 2019.

general tax, the same year that San Francisco *failed* to pass a specific tax on sugar-sweetened beverages. Despite a majority of voters supporting San Francisco's SSB tax, it failed because it did not reach the two-thirds majority required for passage of a specific tax. Berkeley's successful campaign and specific legislation set the groundwork for subsequent general tax campaigns in Oakland, San Francisco, and Albany in 2016. All four campaigns were hard fought; the soda industry has put tens of millions of dollars into battling soda taxes across the country and spent over \$10 million on advertising opposing the Bay Area initiatives.<sup>24</sup> All four measures passed with **the goal of decreasing the human and economic costs that stem from sugar-sweetened beverage consumption, by:**

- 1) Discouraging their consumption; and
- 2) Funding initiatives that improve public health with the tax revenue, and to the extent possible, address diet-related illness and health equity.

### Legislation Design

To ensure that the revenue raised from the SSB tax was invested in advancing health equity, Berkeley's statute included the creation of a citizens' commission. San Francisco and Oakland followed suit with similar stipulations for SSB tax commissions. As a city of less than 20,000 residents, Albany did not set up a commission. Instead, the city council solicits recommendations on how to distribute their SSB tax revenue in an annual meeting and then makes allocations.

In Berkeley, the commission designs the Request for Proposals (RFP) and grantee selection process for funding every other year. In San Francisco, the tax revenue is allocated by the mayor's office on an annual basis, using the guidance and recommendations developed by the Sugary Drinks Distributor Tax Advisory Committee. Oakland's commission makes recommendations on the distribution of SSB tax revenue to the City Council, which has final say over spending of general fund dollars. To varying degrees, the commissions in Berkeley, Oakland and San Francisco ensure that tax funds are directed towards health equity initiatives even though the tax revenue is deposited in each cities' general fund.

[The idea of the] public health perfect before Berkeley was that you needed a two cent per ounce specific tax and a retail tax to have an impact. [The Berkeley tax] was not the public health perfect, but the political good."

*Xavier Morales, Praxis Project*

<sup>24</sup> Winston Cho, "Soda Industry Spent \$67 Million Fighting Sugar Taxes and Health Labels Since 2009," *East Bay Express*. September 23, 2016. <https://www.eastbayexpress.com/SevenDays/archives/2016/09/23/soda-industry-spent-67-million-fighting-sugar-taxes-and-health-labels-since-2009>. Retrieved April 2019.

## Comparison of the Four Cities' Tax Legislation

	Passed	Support	Enacted	Tax Amount
<b>Albany</b>	11/8/16	71.7%	4/1/17	1 cent/ounce
<b>Berkeley</b>	11/4/14	76.17%	1/1/15	1 cent/ounce
<b>Oakland</b>	11/8/16	61.35%	7/1/17	1 cent/ounce
<b>San Francisco</b>	11/8/16	61%	1/1/18	1 cent/ounce

### Items Taxed

In Albany, all beverages with added caloric sweetener including soda, energy drinks and sweetened teas as well beverage syrup are taxed. Berkeley's legislation refers to beverages with added caloric sweetener. Oakland taxes any beverage with added caloric sweetener and at least 25 calories per 12 fluid ounces, and San Francisco taxes bottled sugar-sweetened beverages that can be produced from a syrup or powder. Diet soda and other drinks with sugar substitutes are exempt from the SSB taxes in each city.

### Use of Funds and Process Supervision

How each city uses their SSB tax revenue varies, due to their different sizes, governing structures, and community needs; and funding supervision varies even more. SSB tax revenue in all four cities is directed into the respective municipal general fund. In Albany, there is no formal commission to oversee the fund disbursement, the City Council runs annual meetings soliciting input from residents that will inform funding decisions. Each city with a commission followed similar, though slightly different models in establishing their commissions:

- **Berkeley:** Established a panel of experts to provide funding recommendations that help decrease soda consumption and ameliorate the negative effects of its consumption.
- **Oakland:** Created a Community Advisory Panel, comprised of residents from areas disproportionately impacted by obesity, heart disease, and diabetes, parents of Oakland Unified School District students, as well as medical and public health professionals.
- **San Francisco:** Established a Sugary Drinks Distributor Tax Advisory Committee comprised of government employees, public health experts, and community members. The committee provides guidance for departments and the mayor's office on use of funds. The funds are then allocated by the mayor's office to city agencies and the school district to be distributed by each department at their discretion.

## Analysis of Tax Implementation

Determining *how* a policy or tax will be implemented is one of the most complex and challenging aspects of policy change. From foreseeing and planning the minute details, like syncing a city's funding schedule to a commission member tenure, to larger decisions like whether to focus on funding smaller organizations, cities must consider critical choices when enacting soda taxes. While the implementation of each city's tax has been staggered by the different dates of legislation passage, each city's implementation process offers valuable lesson. Some variation

has been due to how each city's legislation mandated aspects of implementation, but differing size, political landscape, and government structure have also shaped outcomes.

This section documents each city's implementation process, associated successes and challenges, and early lessons learned in the following areas:

- **Administrative Structure:** Who is responsible for managing and disbursing the funds designated by the city?
- **Grantmaking:** What is the process for allocating funds?
- **Evaluation:** What is the grant evaluation process?

### Incorporating Equity into Implementation

**Too often, the focus of equity is placed on outcomes, but not on process.** To create equitable outcomes, however, the process involves close collaboration with impacted communities. Creating equitable implementation processes can be a goal in and of itself, because it democratizes policy planning processes; it also helps ensure that the outputs and outcomes set truly target the roots of inequity.

Several of the cities in this study, in particular San Francisco, Oakland, and Berkeley, intentionally **built an equity framework into the designs of their administrative structures and grantmaking.** For example, Oakland and San Francisco designated seats on their committees for community members impacted by diet-related diseases; Berkeley and San Francisco designed alternative grantmaking processes to allocate grants to harder-to-fund organizations or projects. However, the following section explores how well-intentioned efforts to make processes equitable do not always result in equitable outcomes: if a youth member, for example, is invited into a room full of adult experts, the process does not truly allow for youth voices to be heard or supported. Creating **equitable processes and outcomes does not just require good intentions, but the flexibility and self-reflection to change course and adapt** to new information and perspectives. Moreover, creating a climate of trust between community members and city staff and councilmembers is critical to incorporating equity into policy implementation. To access resources and tools for designing equitable policies and processes, see equity toolkits available in the appendix.

### Administrative Structure: Process for Advising and Administering Allocations

Of the four cities, Berkeley, Oakland, and San Francisco all created new committees to carry out the advisory and administrative capacities needed to disperse the SSB revenues equitably and effectively.

#### Non-Committee Administrative Structures

In Albany, a much smaller city than the others we looked at, the city council decides how to allocate the funds with input collected through a public study session. The City Council proactively solicits recommendations from the Parks, Recreation and Open Space Commission, the Social and Economic Justice Commission, the Traffic and Safety Commission, the Albany Unified School District, city staff and community members with health expertise. Given the resources and time that committees require, smaller cities may find Albany's approach to be more suited for their needs. This process is also likely faster creating a separate commission, which may be more appealing for localities that prioritize speed and efficiency.

### Committee Administrative Structures

In the three cities that created new bodies to oversee and advise the revenue process, each commission conducts research, works with subject matter experts and city staff, and guides the process for allocating funding through its recommendations. However, there is variation in the size and decision-making power of each city's commission:

Group Title	Size	Funding Decision-Making Role
<b>Berkeley</b> Sugar-Sweetened Beverage Product Panel of Experts	9	Decides on funding process, administers RFP process, funding allocation and granting process, and grants management.
<b>Oakland</b> Sugar Sweetened Beverage Community Advisory Board	9	Recommends funding strategies to the City Council, which uses the recommendations of the Board to inform the final allocations. Sets the vision, criteria and principles for the RFP process, which is managed by the city's Human Services Department.
<b>San Francisco</b> Sugary Drinks Distributor Tax Advisory Committee	16	Recommends funding strategies, including funding amounts, to the mayor's office, who then allocates the funds according to these recommendations.

### Committee Membership

Each committee has different requirements and restrictions for its membership set out in the voter-approved initiative.<sup>25</sup> For example, Berkeley requires a city employee to be the secretary of its panel but does not allow city employees to be members of the general body of the committee. The Berkeley members must have experience in community or school food issues, child nutrition, public health, or medical practice; comparatively, Oakland and San Francisco have clearly outlined the number of each type of member for their committee. San Francisco's legislation designates each of the 16 roles to be divided among community members, department staff, public health experts, medical practitioners, and one youth member. In Oakland, the legislation prioritizes community members with direct ties and lived experiences to the public health issues related to SSB consumption: of the specified slots on the commission, three members must be from communities disproportionately affected by diseases related to sugar, and two must be parents with children in Oakland Unified School District. These specifications reflect each city's desire to create highly credible, competent citizen oversight bodies to oversee the allocation of SSB tax revenue.

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<sup>25</sup> Links to detailed descriptions of each city's commission structure are available in the appendix resources.

## Committee Structure, Terms, and Charge

Berkeley, Oakland, and San Francisco each have unique and defining characteristics for the appointment process, terms, and powers of their committees. In Berkeley, each City Council member and the Mayor appoint one member of the board, and board members can serve up to 8 consecutive years. The Panel's charge is to "make recommendations on how and to what extent the City should establish and/or fund programs to reduce the consumption of sugar-sweetened beverages in Berkeley and to address the effects of such consumption." The panel is required to publish an annual report with recommendations on how to spend general fund dollars to reduce consumption of sugar-sweetened beverages in Berkeley, address their negative health impacts, and assess the impact of the ordinance on public health in Berkeley. The City Council is required to consider, but not necessarily follow, the Panel's recommendations and it must inform the Panel on the extent to which it followed the recommendations. To date however, the City Council has largely followed the recommendations offered by the Panel.

Oakland's Sugar Sweetened Beverage Community Advisory Board is appointed by the Mayor of Oakland with recommendations and input from the City

Council. The Community Advisory Board is charged with advising and recommending how and to what extent the city should establish and/or fund programs to prevent or reduce the effects of sugar-sweetened beverage consumption. The Advisory Board is required to publish an annual report that includes recommendations on how to allocate soda tax dollars, how and to what extent the city has implemented the recommendations presented by the Board, and information on how the allocations have impacted public health (if available). Members of the Community Advisory Board serve three- year terms and can serve up to two consecutive terms.

Because San Francisco's Advisory Committee is comprised of members representing multiple city departments as well as members appointed by the Mayor and Board of Supervisors, each member is appointed by the organization that selects them, which is referred to as the "appointing authority." There are also seats on the Advisory Board reserved for a youth representative, health care professionals and others impacted by the beverage industry. There is no limit on the number of terms committee members can serve and the appointing authority can remove their appointee at any time for any reason. The Advisory Committee makes recommendations to the Mayor and Board of Supervisors on the effective use of soda tax revenues and is required to submit a report to the Mayor and Board of Supervisors that evaluates the impact of the soda tax on beverage prices and soda consumption and makes recommendations on the distribution of soda tax revenue.

"The centerpiece of equity is '**are folks who are most impacted part of the decision-making process?**' We are increasing the self determination of folks most impacted by the beverage industry. **Unless you build the capacity of communities to identify the problems and solutions and be part of the process of solving problems you will never achieve equity.** If you don't do that, you'll be hoping that you have a different outcome from using the same processes. If you don't change how they system itself functions, you won't see health disparities go away. If you don't actually talk to people and ask people what their experience is in the system and find out what solutions would change their experience in their daily lives **you won't see a change in outcomes.**"<sup>26</sup>

*Francis Calpotura, Sugar Freedom Project*

<sup>26</sup> Calpotura, Francis. "Interview on Sugar Freedom Project." Telephone interview by Nick Draper. April 11, 2019.

Committee Member Appointment Terms	
<b>Berkeley</b>	Panel members are appointed by the City Council. Each member of the council and the Mayor appoints one member. Members of the panel may be reappointed but cannot serve more than eight consecutive years.
<b>Oakland</b>	Advisory Board members are appointed by the Mayor, with recommendations from members of the City Council. Members shall serve terms of three years and no member shall serve more than two consecutive three-year terms.
<b>San Francisco</b>	Members appointed by either the Board of Supervisors, City Departments represented on the Advisory Committee, or San Francisco Unified School District. Members may be removed by the appointing authority that appointed them to the Committee at any time. Initial terms ran from September 1, 2017 to December 31, 2018. Thereafter terms are two years each. There are no term limits for members of the Advisory Committee.

### Administrative Structure: Lessons Learned

- **Be intentional around including youth perspectives to ensure success.** In San Francisco, the inclusion of one youth member has not had the anticipated impact; few teenagers are comfortable attending a meeting of adult experts, and the committee meetings are not designed to be oriented toward their interests. The two teens that have signed up to be members have had inconsistent attendance and have dropped out. One member recommended that rather than shy away from including teens - or any other untraditional member - the commission should have more than one youth, a separate youth advisory group, or engage young people in another, more meaningful way.
- **Consider how inherent power dynamics may arise from differences in expertise levels or city administration versus non-city administration members.** For cities considering what type of committee members will best fulfill their equity, quality, and efficiency goals, policymakers should consider how prioritizing community voices, as Oakland has done, creates a more grassroots, community-oriented approach. Prioritizing the inclusion of public health experts, doctors, and city administrators will promote expertise, but may result in excluding community voices - either because there is not space on a commission for both, or because an expert-oriented committee will not feel as welcoming to community members. Finally, power dynamics between city administrators and non-city members on the commission may arise.
- **Keep commission membership and structure flexible, as voted-on committee specifications cannot be altered.** While the intentions behind Oakland and San Francisco's highly specific membership are sound, more rigid specifications mean that the commission has little leeway if they are having trouble filling a seat, or if it makes more sense in the context of one cycle on the commission to alter these numbers. Because the logistical aspects of the committee makeup, schedule, and details of the committees were voted on as part of the legislation, they cannot be altered without coming to a vote - even for something as critical as changing the committee member appointment date to synch with the city's funding schedule.

- **Consider committee member conflict of interests.** One challenge that has emerged in Berkeley is the conflict of interest rules. Commissioners who have any affiliation with a group applying for a grant can't participate in the meeting to allocate funds, including those who have family working at an organization. This year, nearly half of the commission is unable to participate in the allocation meeting.

## Grantmaking: Analysis of the Process for Allocating Funds

The actual funding processes in each city varies widely, based on city funding structures, ownership over the funding process by committee or department, and funding strategies. The city-specific grantmaking process is as follows:

### Albany

The City Council conducts an annual study session to collect input on the expenditure of tax proceeds from city commissions, the school district, city staff and community members, and allocates the funds based on those recommendations. Thus far, the city council has allocated tax revenues to health-focused priorities through public projects and agencies, but they can allocate revenues towards non-health related programs as well.

### Berkeley

The Berkeley Sugar-Sweetened Beverage Product Panel of Experts designs the Request for Proposal (RFP) process, processes applications for funding, recommends to the city the exact organizations and grants to be funded, and manages the grants. The Berkeley legislation specifies the importance of funding community-led and community-centered organizations, and therefore Berkeley intentionally funds community-based organizations in addition to a large grant to the school district.

### Oakland

The Oakland Sugar Sweetened Beverage Community Advisory Board does not have direct access to soda tax funds, and the RFP process was designed and run by the city's Human Services Department. The Community Advisory Board set the vision and principles for the RFP, determining what priorities and policy goals they wanted to fund. The city presented their funding recommendations to the Community Advisory Board before taking those recommendations to the City Council for final approval. The Community Advisory Board does not recommend or approve grants, but rather sets the vision for what the priorities and goals of the RFP process should be.

### San Francisco

The San Francisco Sugary Drinks Distributor Tax Committee does not have direct access to tax funds. Instead, it makes annual recommendations on the strategies for funding dispersal to the San Francisco Mayor's office, which include recommendations on the percentages of revenue to be distributed to specific departments for specific purposes. The mayor uses these recommendations to allot general funds to city departments and the school district; these departments then are responsible for allocating funds to community-based organizations or agency programs according to the original committee recommendations.

Summary of Request for Proposal Process by City	
Albany	No RFPs. City Council conducts an annual session to receive input on the expenditure of the tax proceeds and allocated funding towards city programs.
Berkeley	The RFP process is run by the nine-person commission. They write the RFP and make the grantee selections. They also must publish an annual report that includes their recommendations on spending as well as the impact of the programs on public health. Preference is given to proposals that seek to influence food and beverage policies, systems and environments. Each RFP process covers two fiscal years beginning in FY 18/19 budget cycle.
Oakland	The RFP process is run out of the city's Human Services Department and the vision and principles for the RFP are determined by the Sugar Sweetened Beverage Community Advisory Board. The Advisory Board directed funding in the first year of its RFP process to be targeted to four areas: Prevention through Education and Promotion, Healthy Neighborhoods and Places, Health Care Prevention and Mitigation, and Policy and Advocacy. Geographic priority areas are West Oakland, East Oakland, San Antonio, and Fruitvale. Target populations for services include children and families, low-income households, individuals at high risk for diet-related illness resulting from sugar sweetened beverage consumption, and groups targeted by the beverage industry.
San Francisco	The funds are allocated by the mayor's office to individual departments (Parks and Recreation, Public Health, School District) and each department is responsible for managing its own RFP process. Not all departments allocate these funds - for example, Parks and Recreation used the 2018 funds to start a new program within the department. Other departments have experienced delays and have not yet released RFPs.

### Challenges in Grantmaking Across Cities

Several parallel experiences offer insight into the complexities of allocating funds using new revenue: Granting funds to smaller organizations, or in small amounts, and working across city administration and committee administration to allocate funds. These nontraditional grants presented new challenges.

#### *Nontraditional Grants Require Different Processes*

As part of the legislation's missions to reach communities most affected by the taxes, soda consumption, and diseases related to soda consumption, San Francisco and Berkeley both sought to grant new funds to smaller groups, organizations, and individuals doing work within these impacted communities. In each case, this type of funding fell outside of the typical structure: In Berkeley, the commission wanted to be able to disburse grants of \$10,000 or less to smaller organizations, but the city was unable to take on managing those grants. Berkeley worked with LifeLong Medical, a local community health center network, and took on the task of administering and managing a mini-grants program. The administrative costs were determined to outweigh the benefits of the small grants, and thus the commission ended the program in the two-year FY18/FY19 grants cycle. One of the original mini-grants, the Multicultural Center, did

become a regular grantee, receiving the commissions smallest allocation of \$30,000 across FY 18 and FY 19.

In San Francisco, the Department of Public Health (DPH) and the San Francisco Unified School District (SFUSD) were allocated specific portions of funding to go toward less traditional organizations. At SFDPH, the groups they were trying to reach - such as church groups, community leaders, or youth groups - are in underserved communities such as Bayview/Hunters' Point, where communities are not only disproportionately impacted by soda-related diseases, but often have a harder time securing grant dollars. However, the DPH funding process is arduous, complex, and long - the department wanted to ensure these smaller organizations with lower capacity could have access to funds. They attempted to contract a consulting group to not only manage the new grants, but to also provide capacity-building and evaluation expertise to these potential grantees; after a year of searching with no results, the city has had to settle on a group that can provide solely the financial management aspect. This process has significantly delayed the grant-making to small organizations but is ultimately designed to help support new groups that would otherwise not receive funding.

### *Working Across City and Committee Administration to Allocate Funds*

Each of the cities with an advisory committee has had to navigate occasional differences in priorities between the advisory board, city staff and elected officials. Because each city passed their SSB taxes as general taxes, with the promise that the commission structure would provide oversight and ensure that the revenue raised would be invested in advancing health equity. However, city councils and commissions face different priorities and challenges that can lead to disagreement about the best use of SSB tax revenue. Councilmembers, especially those in cities with structural budget deficits main priority is balancing the city budget, which may conflict with commissioners desire to fund new programs to reduce health disparities in their communities.

In Oakland, seeds of distrust between city leadership and SSB tax advocates were sown before the tax even went into effect when Mayor Libby Schaaf proposed to use some of the funds from the tax to fill the city's \$32.5 million budget deficit.<sup>27</sup> Under pressure, the Mayor backed off this proposal and agreed to make funding decisions after the Advisory Board was formed and could outline their priorities.<sup>28</sup> Once the Advisory Board was formed and revenue was being collected, there was still a struggle between the board and the city in determining where the money would go. "Our first pass at making recommendations for how the funds should be distributed was requesting that 80 percent of the funds go towards community grants and the other 20 percent we had allocations for. That was not embraced" by the City Council, said Advisory Board chair Esperanza Pallana.<sup>29</sup> "On the city side there is pressure to fund their ongoing expenses for city departments. Now these are departments that should be getting funded normally but...are scrambling for money."

### **Grantmaking: Lessons Learned**

- **Nontraditional grants may require different funding processes than types of grants already allocated by the city.** If a city is considering incorporating small grant amounts, grants to community groups, individuals, or other atypical organizations, then different systems will likely need to be set up to meet the needs of those organizations, and to create a funding mechanism that makes sense for the city. In Oakland, Berkeley, and San Francisco, organizations that did not fit the size or level of capacity of current

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<sup>27</sup> Kimberly Veklerov, "Schaaf accused of 'bait and switch' on Oakland soda tax money," *San Francisco Chronicle*. April 28, 2017. <https://www.sfgate.com/bayarea/article/Authors-of-Oakland-s-soda-tax-say-mayor-is-11107037.php>. Accessed April 2019.

<sup>28</sup> David Debolt, "Mayor Schaaf Backs Away from Soda Tax Plan." *East Bay Times*. May 3, 2017. <https://www.eastbaytimes.com/2017/05/03/mayor-schaaf-backs-away-from-soda-tax-plan/>. Accessed April 2019.

<sup>29</sup> Pallana, Esperanza. "Oakland SSB Advisory Board Interview." Interview by Nick Draper. March 13, 2019.

city grantees were not necessarily eligible to apply for funding through existing processes; each city has had to consider ways to grant money to groups like this based on the goal of equitable funding through these grants. The grantmaking process can also be inaccessible for organizations that don't have previous experience applying for city or other governmental grants.

- **The grant fund distribution process can be slow – which diminishes the efficacy and efficiency of grants.** To varying degrees, each city has encountered challenges in distributing grant funds to grantees in a timely fashion. This is not out of the ordinary for government grants. However, because the SSB tax represents an opportunity to bring marginalized groups and organizations into the policy implementation process, the delay in receiving funds can be discouraging and place significant financial strain on grantees.
- **Friction between city administration and SSB tax committees may occur regarding grantmaking power, committee membership, and decision-making.** In San Francisco, Oakland, and Berkeley, there have been occasional differences of opinion and tension over financial tracking between commissions, city departments and city councils. There have been tension points in Berkeley and Oakland around funding amounts and the process for dispersing funds. Because the Oakland funds are controlled by the city council, there can be discrepancies in understanding the powers of the commission and disagreement about *how the revenues should be distributed* and *what the process should be* for revenue distribution.

Differences in priorities and perspectives of city staff and commission members can also create tension over the process for distributing funds. City administrators are not always as invested or informed about the history, purpose, and priorities in the community for the SSB tax funds, which can inhibit the grantmaking process. Conversely, Oakland community members on their commission are not necessarily experienced with the city administrative process, which magnifies the power differential between city staff and commission members. In San Francisco, there are differences in how city administrators and other members of the committee are appointed, which could create challenges within the committee. City employees can stay on the committee without re-election, if they are appointed by their given agency, while other members of the community must be re-appointed on a regular cycle.

All these issues represent potential pitfalls that could occur in any city or jurisdiction where responsibilities and power are distributed across governmental and non-governmental groups. Anticipating where friction may arise in advance and deciding through policy and procedure how it will be handled, are important processes to determine when planning a soda tax implementation with multiple decision-makers.

## Grant Evaluation

### Collection & Financial Tracking

Because the Bay Area SSB taxes are general taxes, it would be inaccurate to suggest that funds flow directly from taxpayers into designated SSB funds. Rather, the money is directed to a general fund, over which the Mayor and City Council have final discretion. Through legislative specifications and political will, the Bay Area cities have processes for ensuring that dollars from the city general fund—like the amount brought in by the tax—are **directed towards initiatives that fulfill criteria laid out legislatively or by the commission**. However, this structure does not provide for a direct channel as would be the case with a specific tax, and the city government has ultimate say over disbursement.

Keeping this in mind, each city established legislative parameters for managing the collection as well as tracking of general fund dollars supporting SSB-related initiatives. In both Berkeley and

Albany, the City Manager is responsible for overseeing tax collection, whereas Oakland and San Francisco grant that responsibility to the Tax Collector. Oakland also created the Sugar Sweetened Beverage Tax Fund, to facilitate tracking of where SSB tax funds are going. San Francisco monitors funding recommendations and dollars allocated to city departments and the school district. However, the use of funds by individual departments is not systematically tracked. Berkeley and other cities have faced transparency challenges when it comes to the city reporting accurately about funds raised through the tax. Communication has improved over time, but there may have been room for more explicit direction in the legislation to ensure robust information sharing between the city government and commission on the financial tracking.

## Grants & Impacts

Each of the four municipalities have different methods for evaluating impacts of the distributed funds. Berkeley, San Francisco, and Oakland's evaluation strategies are more formalized. Language in Berkeley's legislation requires the tax commission to publish an annual report on allocation and impacts, including any relevant public health findings, and they have done so each year since the tax was implemented. Interviews with Berkeley commission members suggested strong commitment to this aspect of the legislation as Commission Chair Poki Namkung indicated: "We evaluate throughout the year and we have altered funding for programs that have not met expectations."<sup>30</sup> Berkeley Grantees also stressed the importance of evaluation. Martin Bourque, Executive Director of the Ecology Center, views evaluation as particularly important when taxpayer dollars are being used. He highlighted the ways the Berkeley evaluators "were sensitive to the needs of community-based programs" and "spent time figuring out valuable benchmarks and how to measure them, and how to make interesting benchmarks rather than checkmarks [on a list]."

The Oakland and San Francisco commissions are required by their respective legislation to assess the outcomes of the tax when it comes to "beverage prices, consumer purchasing behavior, and public health impacts." Oakland and Berkeley have both explicitly set aside funding for the purposes of evaluation. Increases in administrative funding in Berkeley for 2020 should further ensure ample resources for evaluation. Oakland commissioners have already expressed a need for robust evaluation to ensure adherence to health equity goals.

"Some of the funds for capital improvement went to building a better dock—I believe—at Lake Merritt, which you can say is for your programs and you can say you're doing outreach to low-income neighborhoods but is that really what we need? This is why we need an evaluator."<sup>31</sup>

*Esperanza Pallana,  
Oakland Commission Chair*

The Albany bill requires an annual audit of the tax, but without reference to any evaluation of public health or behavioral outcomes. Because only Berkeley has operated multiple years of the tax, it is yet to be seen how rigorous or comprehensive the other cities' evaluation methods will be. There is a strong appetite in the public health research community to study the effects of these taxes, which could fill evaluation gaps.

Any evaluation, whether initiated by city government or academics, should consider equity when it comes to research methods and communicating findings, especially when messages originating from formal research play a significant role in the dialogue about SSB taxes. In addition, well-resourced evaluators can support community-based organizations in their program and metrics design to make evaluation more effective and smoother down the line. Berkeley has done particularly well on this front.

<sup>30</sup> Namkung, Poki. "Berkeley SSB Product Panel of Experts Interview." Interview by Fiona McBride. March 6, 2019.

<sup>31</sup> Pallana, Esperanza. "Oakland SSB Advisory Board Interview." Interview by Nick Draper. March 13, 2019.

## Analysis of Revenue Distribution

While the sugar sweetened beverage taxes are general taxes, and thus can be used for any budgetary need, there was an intention in Berkeley, Oakland, and San Francisco to general funds based on the tax revenue on health-related programs through the creation of a commission structure. While Albany treats their tax as a more traditional general tax and does not have a specific health equity in its legislation about spending, funding has gone towards health-related programs to date. The section below provides an overview of how each of the four cities has spent or allocated initial general fund revenue. This section addresses the following dimensions of sugar sweetened beverage (SSB) general fund investments:

- **Revenue Allocation:** What share of the investments are used on city programs, school district programs, and grants to community-based organizations (CBOs)?
- **New versus Existing Programs:** Are SSB general fund investments being used to backfill existing programs or to create or expand programs?
- **Prevention versus Services:** How do cities allocate spending between education/prevention and direct services? Does this vary across cities? What is the benefit of each type of program?
- **Issue Area:** What are the common types of programs funded by the general fund investments? How has each city spent or allocated funds?
- **Early Impacts:** How have programs funded by SSB general fund investments impacted Bay Area communities? Are general funds being used to invest in communities most burdened by the taxes?

### Types of Allocations

#### Revenue Recipient

The four cities with SSB taxes have allocated general funds, in various proportions, to three types of recipients:

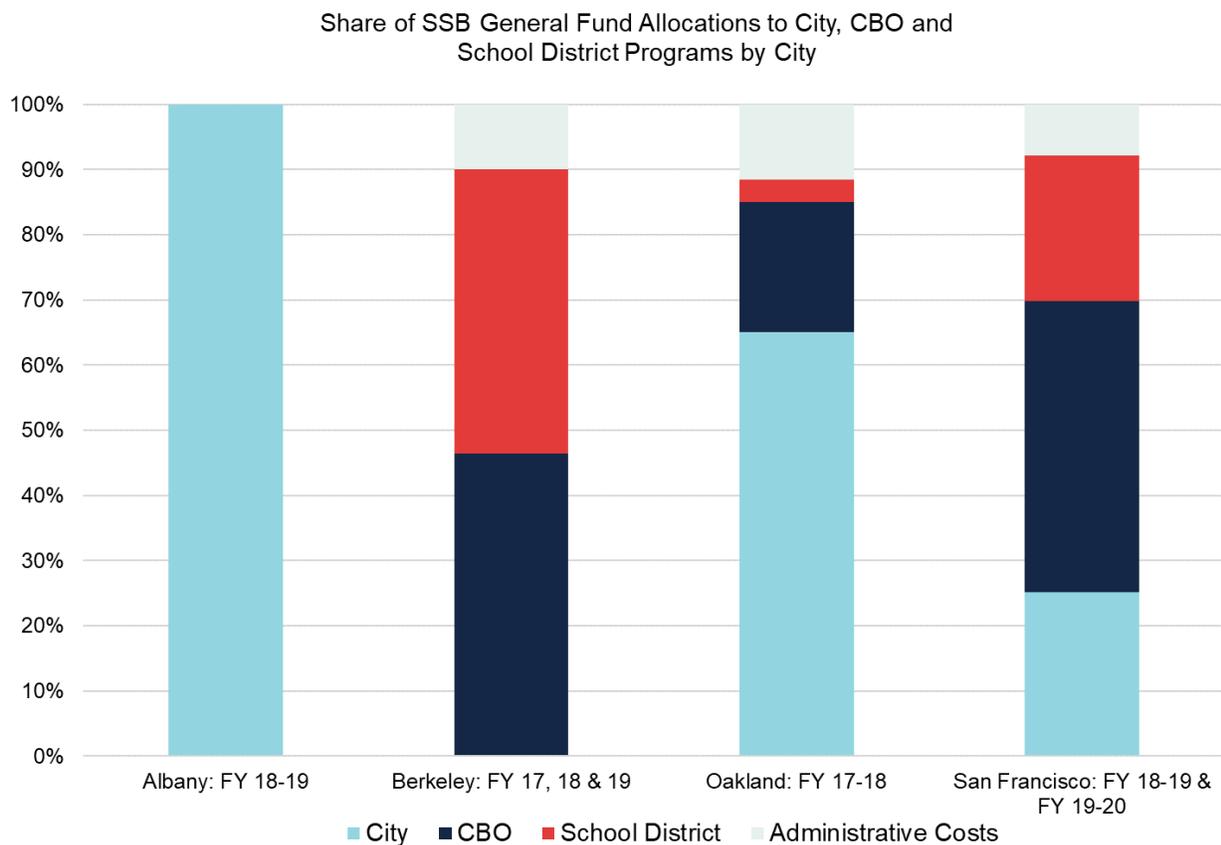
- **City Programs:** Revenues allocated to city programs in departments that impact the health of city residents, for example Health and Human Services, Public Health and Parks and Recreation. Berkeley and San Francisco are one of few cities in the state with Public Health departments, thus in other cities funding would support other departments.
- **School District Programs:** This funding includes educational programs administered through school districts, the largest of which is the Berkeley Unified School District Gardening and Cooking Program. SSB tax revenue has also funded hydration stations in schools to increase water consumption among children.
- **Community Based Organization (CBO) Grants:** This funding includes grants to community-based organizations, both directly from the SSB commissions (Berkeley) and allocated by city departments (San Francisco, Oakland).

In addition to these program areas, some of the general fund revenues are used to cover SSB administrative costs including staff time and the costs associated with issuing RFPs, making grants and evaluating funding programs. Administrative costs make up a higher percent of the total revenue for a smaller city that brings in less revenue (Berkeley), while they are a larger dollar amount but smaller share of the revenue in larger cities (San Francisco, Oakland). Administrative costs are as follows:

- **Albany** uses none of the revenue for administrative costs as they don't have an RFP process or commission model.

- **Berkeley**, which has the longest standing grant program, increased the share of the allocated general fund revenues utilized for administrative costs from 15 percent in FY 17-19, to 20 percent beginning in FY 20. A portion of this funding will also be used on a media campaign that coordinates with all regional sugar sweetened beverage taxes.
- **Oakland** is mandated to spend two percent of revenues on administering the tax, and the Advisory Board has recommended a 10 percent allocation for administrative costs going forward. This would include the cost of administering the tax, operating the Advisory Board, and conducting an evaluation of program effectiveness.
- **San Francisco** has recommended using eight percent of the general fund allocations for staffing and research support through the Department of Public Health.

The figure below displays the proportion of funding allocated to city programs, school district programs and nonprofit grants, excluding administrative costs:



Albany spent the entirety of year one revenue on city programs, rather than to grants to community-based organizations. This is likely because their tax measure did not create a commission structure and the costs of an RFP process would be high in comparison to the small amount of revenue being distributed. Of the cities with a commission structure, Berkeley is the only city that does not use the revenue to fund any city programs. After administrative costs, funding is divided between grants for CBOs and the garden program at the Berkeley Unified School District.

The majority of Oakland funding went towards city programs, specifically to the parks and recreation department. The commission does hope to increase the portion of revenues going

towards CBO grants from 20 percent of total revenue to 40 percent in the next budget cycle. The Oakland commission also recommends reducing the funding for city programs to 20 percent of total allocations and increasing funding for the school district to 20 percent going forward. Approximately half of the San Francisco revenue is set aside for CBO grants. These grants will be distributed by city departments and the San Francisco Unified School District. The diversity in spending distributions illuminates how each municipality must customize their processes to best meet local needs, and as in Berkeley, may need to shift these distributions as time goes on.

### **New Versus Existing Programs**

SSB general fund allocations have been used both to support programs that would have been cut or were chronically underfunded, as well as to start new health related programs and help CBOs expand their work. The revenue put towards city and school district programs is more likely to be used to fund existing programs, but this is not always the case.

#### *Examples of Funding Existing Programs*

As a general tax, it is well within the purview of cities to use the revenues to fund existing programs that may have lost their funding source. Cities have used funds for existing programs in the following ways:

- **Albany** used the largest share of revenues to fund a crossing guard program, which had lost funding
- **Berkeley** uses half of the post-administrative cost revenues to fund the gardens program at the Berkeley Unified School District (BUSD). This program lost funding due to a federal reorganization of the SNAP-Ed program, and funding the program was part of the initial campaign to pass the SSB tax. BUSD was able to significantly expand the program and better tailor curriculum to the Berkeley community because the Berkeley grant has less restrictions than the federal funding.
- **Oakland** used nearly half of the post-administrative cost revenues to fund capital improvement projects in the parks and recreation department. The department has been chronically underfunded, but the Advisory Board hopes for the allocation of funds to change moving forward.
- **San Francisco** Department of Public Health and San Francisco Unified School District used some revenues in the initial year to fund existing programs while the long-term funding infrastructure was created.

#### *Trade-offs Funding New or Existing Programs*

These funding allocations are generally in line with the health goals of the taxes but may not represent the most effective way to address the specific health *equity* issues in the legislation. City officials' desire to use funding to maintain popular existing programs is practical, but other programs may have greater potential for meeting health equity objectives referenced in the legislation.

While some funding has gone to programs that may have otherwise been eliminated, there is also the possibility of SSB tax revenues being used to backfill budgets of health-related departments, allowing the cities to spend more on non-health related programs. While this is an appropriate use for general tax funds, it could reduce the health impacts of the soda tax revenues because this would lower the overall funding used for health programming. During an

economic downturn, for example, cities may be more inclined to use the general fund revenue from the SSB tax to fund existing health or non-health related programs rather than funding CBOs or new programs. While this could lessen the health impacts of a city's SSB tax, this is not necessarily a negative feature of designing it as a general tax, as it allows city governments flexibility in addressing the most urgent needs of the community.

### *Examples of Funding New Programs*

Funding has also gone to fund new programs and expand programs in ways that would have otherwise been unfeasible. For example:

- **Albany** used revenues to fund new nutrition and cooking classes as well as free fitness classes in the parks.
- As part of their RFP process, **Berkeley** requires that CBOs provide evidence the funding will not replace existing funding, and rather will expand existing programs.
- **San Francisco** USD is adding water stations in schools to encourage drinking water and using refillable water bottles.
- **All four cities** have used or plan to use some of the SSB tax revenues for new educational campaigns that strive to promote healthy lifestyle choices including increasing water consumption decreasing SSB consumption.

The creation of new city and school district programs may provide additional health benefits to communities beyond the existing city programs, but they often increase administrative burden. Funds allocated to CBOs are more likely to lead to an expansion of community health programming as these are programs the city wasn't funding previously, but they leave cities with a less direct role in program implementation. If local CBOs already deliver successful health programs and better reach targeted communities, it may be more efficient for cities to fund these efforts rather than developing new programs.

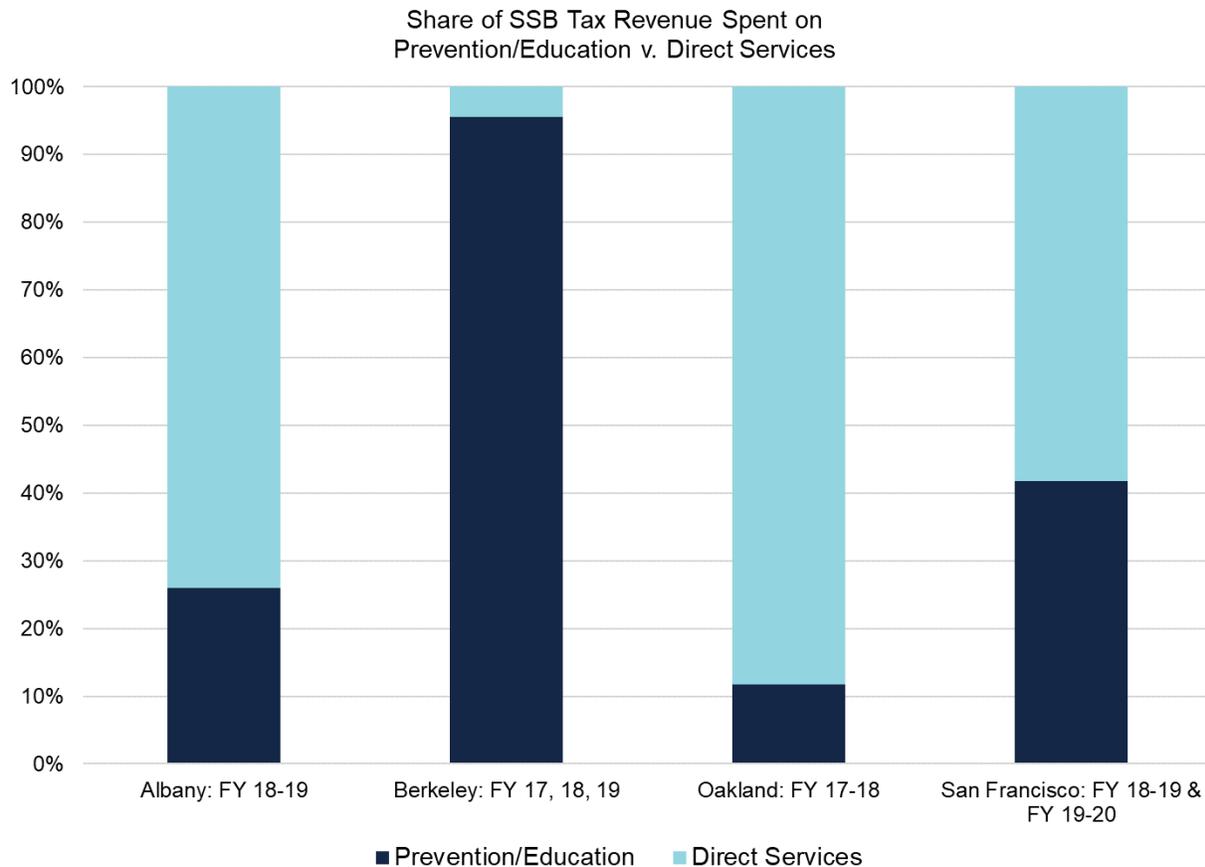
### *Prevention Versus Direct Services*

We categorized programs as either focused on education/prevention or providing direct services, two common types of public health interventions used to improve community health outcomes.

The categories are defined as follows:

- **Education/Prevention:** Programs to educate communities on nutrition, fitness and healthy lifestyles, with the goal of reducing diet-related diseases and decreasing SSB consumption.
- **Direct Services:** Programs that provide a direct service to local communities, for example dental treatment, food voucher programs, or water bottle filling stations.

The next chart shows the share of SSB tax revenue spent on prevention or education programs and direct services in each of the four cities with SSB taxes.



**Berkeley spends almost the entirety of its tax revenue on prevention and education programs.** According to the commissioners, there was a conscious decision in the RFP process to focus on prevention and education programs, rather than direct services. Oakland has the largest share of spending on direct services, in large part due to one-time allocations for youth sports and capital improvements in the parks. Of Oakland’s proposed grants to CBOs, 53 percent of funding is for direct services and 47 percent for education and prevention. The higher share of spending on direct service CBO grants in Oakland compared to Berkeley reflects a great need for basic services in Oakland. San Francisco has funded a mix of education/prevention and direct services programs run through city departments and school districts. The distribution of funding between prevention/education and direct services may change significantly as San Francisco still has \$10,690,000 yet to allocate through community-based grants.

Education and prevention programs may have a stronger impact in helping community residents make lifestyle change. For example, Berkeley funds a program through the YMCA that helps **educate adults at risk of developing Type 2 Diabetes about lifestyle changes.** This early intervention program could be a more effective use of funding than medical treatment once someone develops a disease like diabetes.

Direct service programs can also provide positive community benefits, in particular for communities with a larger low-income population. For example, **a food vouchers program** like the one funded in San Francisco could lower financial barriers and provide low-income residents with the ability to make healthy food purchases. This might have more of an impact on nutrition for low-income residents, especially when paired with educational programming. Some direct

services also help make environmental changes to support healthier lifestyles, such as the installation of water bottle filling stations.

### *Issue Area*

When passing their SSB taxes, San Francisco, Berkeley and Oakland all created commissions to provide recommendations for spending tax revenues to help mitigate the public health impacts of sugar sweetened beverage consumption. While Albany did not use a commission model to make recommendations about how to allocate revenue, much of their revenue has gone to public health projects. We categorized the budget allocations into the following program types:

- **Oral Health:** Berkeley has provided a modest grant to Lifelong Medical for preventative dental care for low-income residents. Both Oakland and San Francisco have recommended funding to be used for oral health projects through the Alameda County Public Health Department (Oakland) and the San Francisco Department of Public Health and San Francisco Unified School District (San Francisco).
- **Parks & Physical Activity Promotion:** These programs range from funding youth sports and capital improvements to parks facilities (Oakland) to fitness classes in the parks (Albany). Programs in this area are further categorized as focusing on parks and fitness.
- **Food and Water Access:** Common food and water access programs include installing water bottle filling stations (Albany, San Francisco, Oakland), healthy retail store makeovers (Oakland, San Francisco), and food access programs such as vouchers (Oakland, San Francisco). Programs in this area are further categorized as focusing on retail, food and water.
- **Nutrition & Healthy Lifestyle Awareness:** Much of the SSB tax revenue has gone towards educational programs focusing on disease prevention, water consumption and nutrition. This includes funding community-based organizations to provide nutrition-based education in the communities most impacted by diet-related diseases. Programs in this area are further categorized as focusing on disease prevention, healthy lifestyle, nutrition and water.
- **Community Projects:** This includes funding programs such as funding for crossing-guards in Albany and the HOPE SF Peer program in San Francisco.

### *Summary of Funding Allocations by City*

To better understand how SSB revenue has been spent we examined general fund allocations in each of the four Bay Area cities with SSB taxes. We found that focus areas vary significantly by city:

**Albany:** Albany's largest allocation for FY 18-19 was for crossing guards, followed by water bottle filling stations. The city also funded education programs including fitness and nutrition classes.

**Berkeley:** Berkeley primarily funds nutrition and healthy lifestyle awareness. In addition to the 40 percent of funding that goes towards the garden program in the Berkeley schools, the majority of CBO funding has gone to organizations focused on health education.

**Oakland:** The largest funding stream for the first year of Oakland revenues went towards supporting fitness and physical activity, with large one-time grants to fund sports and aquatics and capital improvements in the Parks and Recreation Department. Their proposed CBO grants focus primarily on nutrition education programming and food access programs. The commission

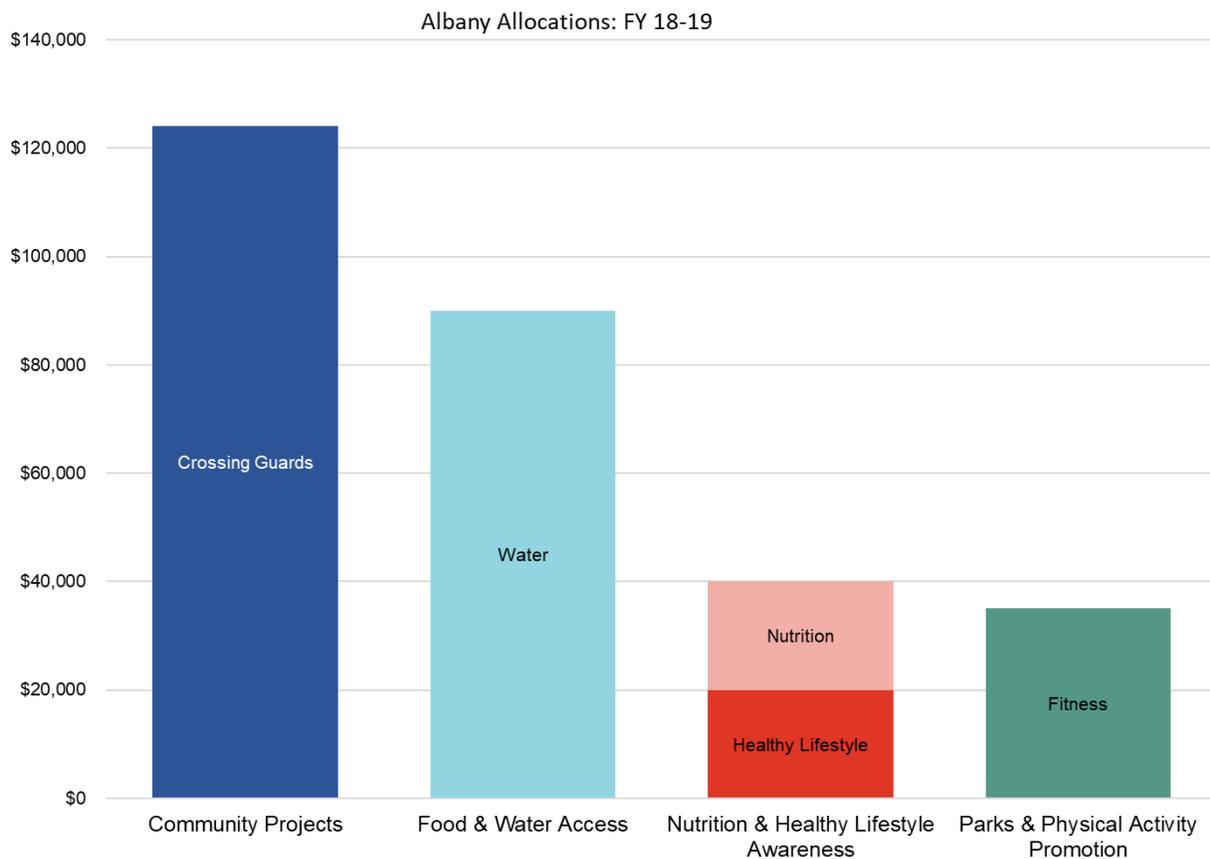
hopes to double the proportion of funding allocated to CBOs through the RFP process next year.

**San Francisco:** San Francisco’s grants to city departments have primarily focused on oral health, nutrition and healthy lifestyle awareness and food and water access. The distribution of funding may change in the city as \$10,690,000 will be allocated through community-based grants focused on: (1) Health Education, (2) Physical Activity, (3) Food Access, and (4) a Media/Awareness Campaign.

### City-Specific Funding Allocations

The following section provides an in-depth summary of each city’s spending patterns to date.

#### Albany



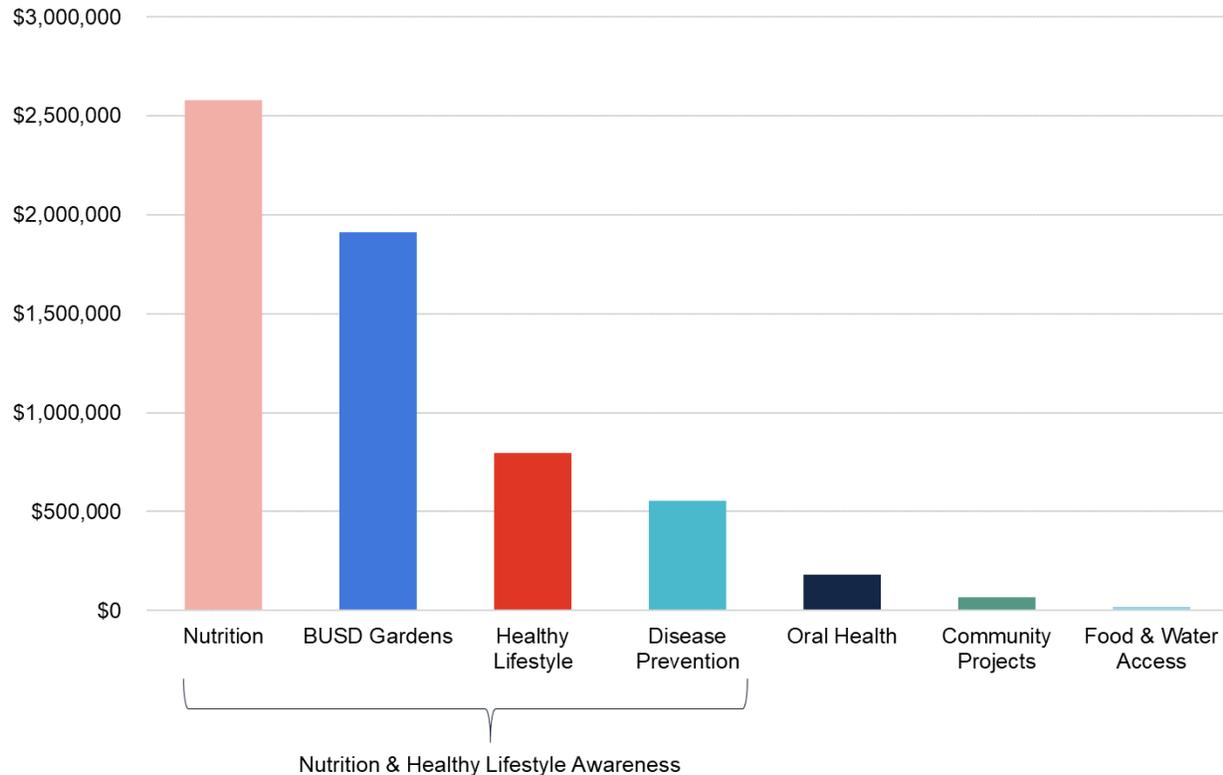
In Albany, 43 percent of the tax revenue went towards a crossing guard program that had previously lost funding. The program was seen as furthering the health goals by increasing physical activity by creating an environment where it is safe for youth to walk or bike to school. Water bottle filling stations were the second largest program, receiving 31 percent of total revenue. The remainder of funding has gone towards healthy lifestyle awareness programming including an educational website and free nutrition, cooking and fitness classes. All programs funded in FY 17-18 were delivered except for the \$15,000 allocated for a community fitness challenge. The delay was due to limitations in staff capacity.

Allocations have not been made by the city council for the next year of funding, but the city council did collect ideas at a study session held on April 1st, 2019. Suggestions included a bike sharing program, an after school healthy snack program, fitness facilities in parks, a mobile

medical clinic for unhoused community members and mobile dental clinics for disadvantaged youth. While the tax in Albany is treated as a general tax and does not have a commission recommending allocations for their SSB revenues, the city council has tried to fund health related programs thus far.

## Berkeley

Berkeley Allocations: FY 2017-2019



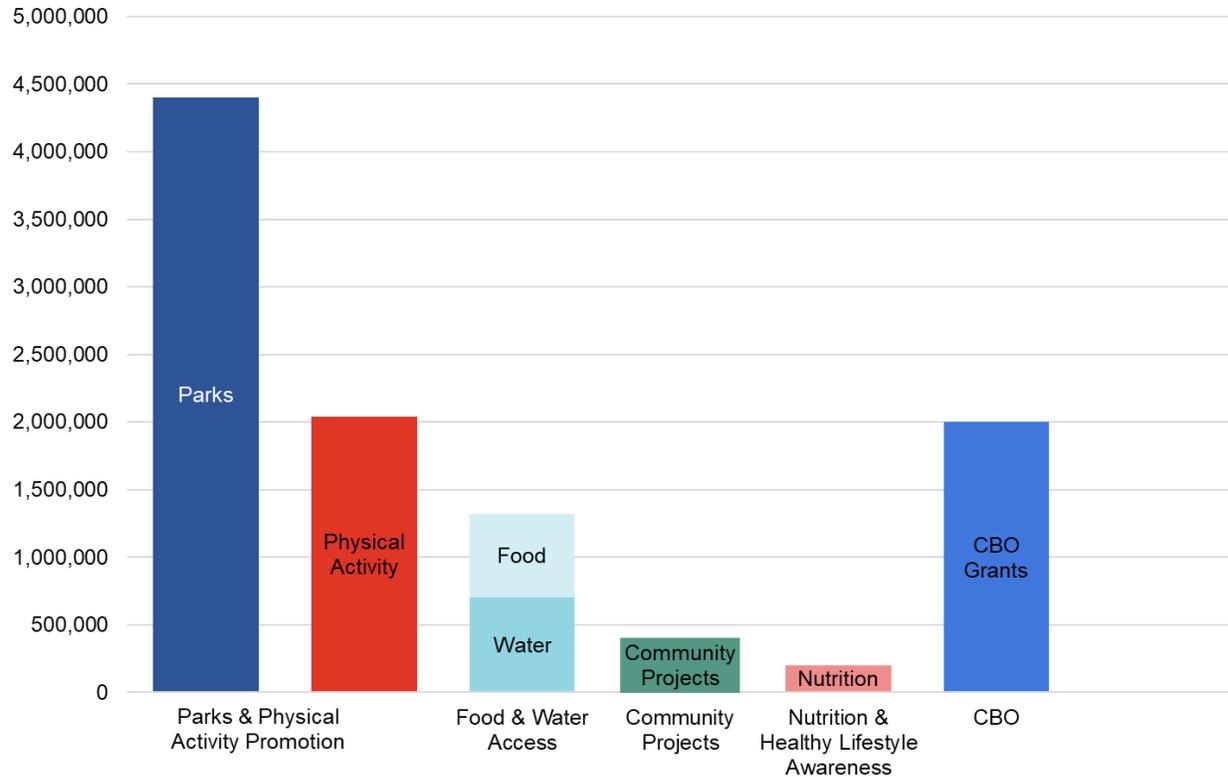
In Berkeley, the largest single program is the gardening program at the Berkeley Unified School District (BUSD), which receives 40 percent of the total SSB tax revenue. Funding the BUSD gardens program with SSB tax revenue was the intention of many of the supporters who worked on the original campaign. The gardens program lost funding due to a re-organization of SNAP-Ed funding,<sup>32</sup> and the SSB tax was touted as a potential funding source for the program.

Unlike the other three cities with SSB taxes, Berkeley does not fund city programs with the revenues. The remainder of the funding is allocated to CBOs through an RFP process. In the FY17 and FY18/FY19 grant cycles, the Sugar Sweetened Beverage Commission has primarily funded programs that promote nutrition and healthy lifestyle awareness, rather than programs focused on direct access to services. These programs include healthy cooking and shopping classes for parents through Healthy Black Families, a diabetes prevention program through the YMCA, and a program to train youth interns to bring health education through the community through Berkeley Youth Alternatives.

<sup>32</sup> Mary Flaherty, "School cooking, gardening programs in peril," *Berkeleyside*, April 16, 2013. <https://www.berkeleyside.com/2013/04/16/berkeley-schools-cooking-gardening-programs-in-peril>.

## Oakland

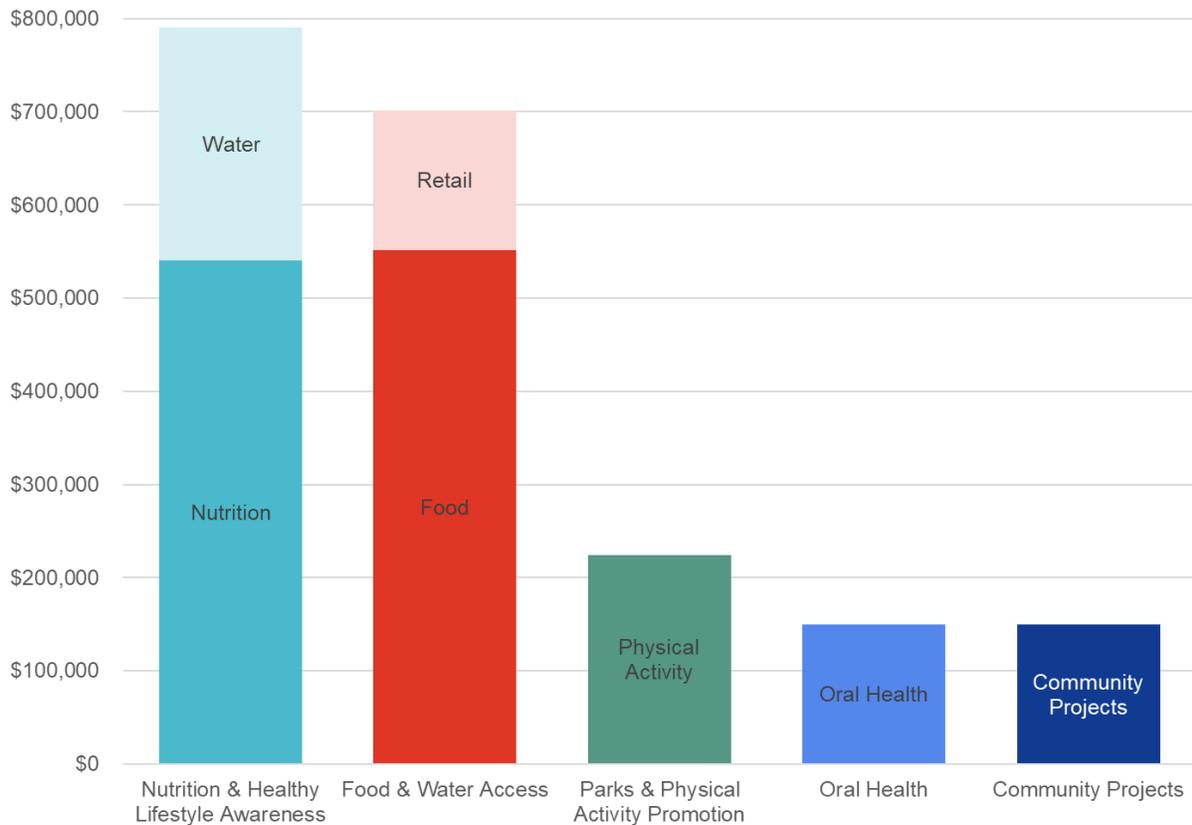
Oakland Allocations  
Full FY 17-18 & Partial FY 18-19 Allocations



Most of the revenue in Oakland has been directed towards the parks and recreation department for capital improvements (45 percent) and sports and aquatics programs (21 percent). There was significant pressure to allocate the first year of revenue quickly, thus some of the funds were used to backfill departments that have long been underfunded. These expenditures are one-time allocations, and thus this spending pattern will change in future budget cycles. While improvements to parks encourage and support physical activity and the capital improvements and programs have been vetted by the Department of Race and Equity, the Advisory Board is recommending a different allocation in future budgets to more directly reduce the harms associated with sugar sweetened beverage consumption in communities most impacted.

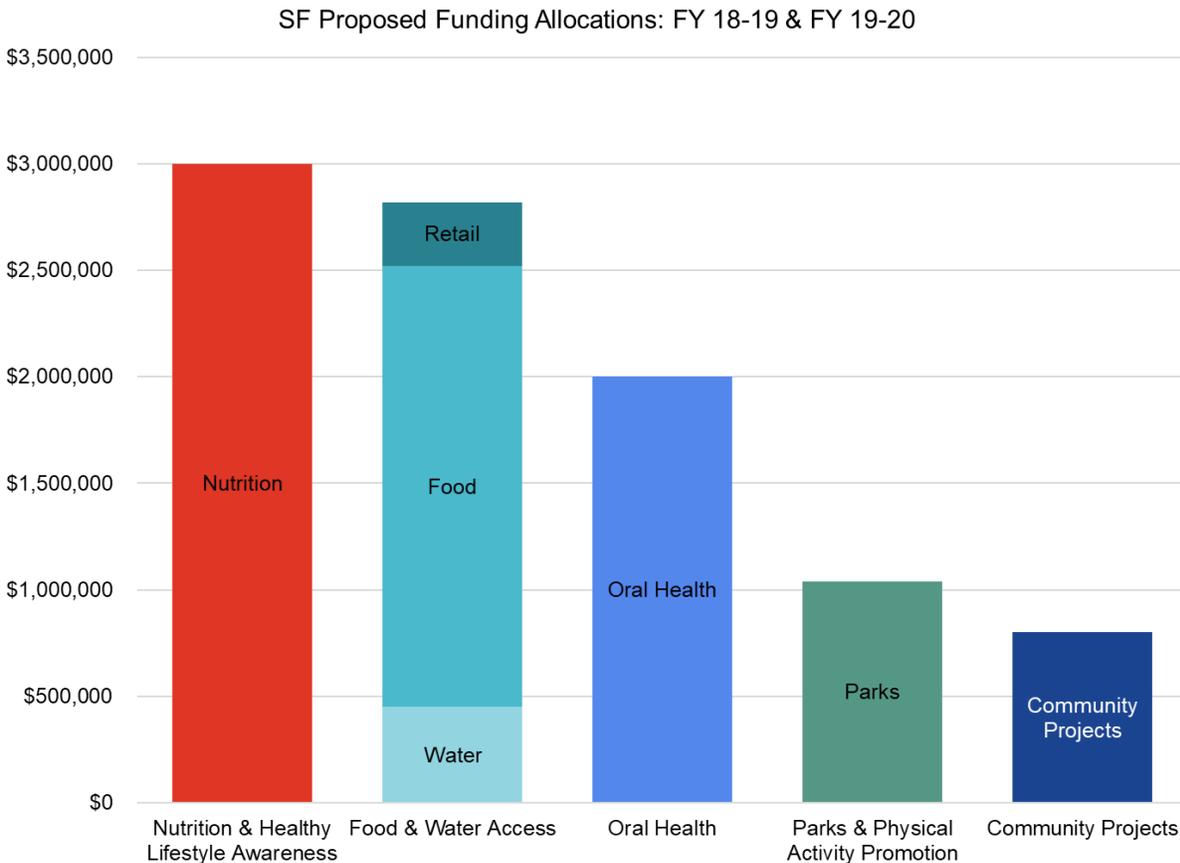
The Advisory Board recommends in future allocations that 20 percent for the city to be used on parks and recreation, workforce development, libraries and health and human services, 20 percent for OUSD, 40 percent for CBO grants and the remainder for special initiatives and administrative costs. For the first year of CBO grants (20 percent of revenue), the commission recommended funding programs in the following issue areas:

Oakland Proposed CBO Funding Allocations



Of the proposed allocations, city staff is recommending that the largest share go towards nutrition and healthy lifestyle awareness programs (39 percent) followed by food and water access programs (35 percent). These programs include a program to provide sustainable agriculture, garden training and education to choose healthier food in East Oakland through Planting Justice and a program to provide oral health education, screening and preventive services to families with children ages 0 - 5 in the Women, Infants and Children (WIC) program through Alameda County. The Advisory Board recommended increasing the share of funding for CBO grants to 40 percent for the next year of allocations - roughly doubling the community grants program from \$2 million to \$4 million. The City Council will approve the grants and next year's allocation in April or May of 2019.

## San Francisco



San Francisco has allocated \$10,690,000 for grants to CBOs and FBOs through city departments/school districts in the following areas: Health Education, Physical Activity, Food Access and Media/Awareness Campaigns. This money comprises 52 percent of the funding and could significantly alter the program areas funded by the soda tax.

Of the revenue allocated to city and school district programs, the majority has gone towards programs that support nutrition and healthy lifestyle (31 percent), food and water access (29 percent), and oral health (21 percent). Examples of these programs included funding to support oral health in schools (including sealants), healthy eating vouchers through the Healthy Food Purchasing Supplement program and student-led nutrition education programs in SFUSD schools.

## Early Impacts of Revenue Allocation: Stories from Grantees

The following stories from Oakland and Berkeley grantees reflect the immediate differences that organizations and individuals are experiencing because of grants from SSB commission allocations. San Francisco similarly plans to allocate future dollars to community-based organizations beginning in 2019.

### Oakland - Sugar Freedom Project

The Sugar Freedom Project was formed in April 2017 with the purpose of ensuring an equitable distribution of Measure HH funds in Oakland to communities hardest hit by diseases related to sugar sweetened beverage consumption and to engage East Oakland residents through grassroots organizing and health and policy education. The Sugar Freedom Project notes that precincts in deep East Oakland had some of the highest rates of “No” votes on Measure HH and engaged residents in these communities to identify their priorities for creating healthy environments. Based on their findings, the Sugar Freedom Project recommends highlighting the disproportionate impact of sugar sweetened beverage consumption on particular communities, targeting investment in those communities and soliciting solutions from those most impacted by the beverage industry marketing.

With a grant from the City of Oakland SSB tax general fund dollars, the Sugar Freedom Project will be able to expand their community outreach. They are hoping to reach 5,000 residents of East Oakland to enroll them in a ‘90-day challenge’ to lower their sugary drink consumption, increase exercise, adopt alternative nutrition practices, and attend community gatherings. The community gatherings will include health education as well as discussion of the history of the sugar industry and its impacts on communities of color going back to the slave trade.

### Berkeley - The Ecology Center

The Ecology Center’s mission is to inspire and build a sustainable, healthy, and just future for the East Bay, California. The Ecology Center has been involved with the Berkeley SSB tax since the campaign, when the teenagers in their youth development programs helped gather signatures and canvass in support of Measure D. The Ecology Center used their grant to develop a 150-hour youth environmental academy focused on health and environmental issues at the intersection of social justice and sustainability. From this program, the Ecology Center hires paid interns to help educate the Berkeley community about nutrition and health. While these programs are open to all Berkeley teenagers, the focus is on recruiting African American and Latinx students whose communities are most impacted by diet-related diseases. With the help of these interns, the Ecology Center has developed a series of assemblies and classroom curriculum for all Berkeley High students around making healthy food and beverage choices. The grant funds half of the youth development program and all the Berkeley High education program.

Martin Bourque, Executive Director of the Ecology Center, is not only happy with the ways the funds have helped expand the center’s youth programming. He is also excited to see the ways funding has been used to build the capacity of grassroots organizations in Berkeley, as it enables many of these groups to lead health equity work in their own communities. Mr. Bourque notes that the community-based health equity work has intangible benefits beyond those that can be quantitatively observed.

### Berkeley Unified School District Gardens Program

When the Berkeley Unified School District Gardens Program faced the loss of its federal SNAP-Ed funding, passing an SSB tax was seen as a way to support the program. The revenue the BUSD gardens program receives from the Berkeley commission allowed BUSD to expand the garden program to more schools and to develop a curriculum with a more academic focus for use during the school day. The BUSD gardens program serves preschool through high school students in Berkeley with age-appropriate programming focused on developing lifelong healthy food habits through cooking, gardening and education.

While the program serves all schools, to reduce health disparities in targeted communities, the most resources are allocated towards designated pullout schools that have a higher proportion of African-American and Latinx students. The BUSD gardens program hosts two family events at each pullout site where the students teach their families about nutrition, and they prepare and enjoy a health meal together. Participants highlighted the value of seeing visually how much sugar in certain drinks, experiencing how easy it can be to cook a healthy and tasty meal and learning techniques to involve children in meal preparation.

### Berkeley – Healthy Black Families

Healthy Black Families is a Berkeley-based nonprofit which supports the growth of healthy black families and health equity through nutrition, cooking, and healthy lifestyle education. They have received the largest amount of funding among community organizations in Berkeley and have directed their grant funding to these education programs. The funding has allowed them to build and strengthen the organization's relationship with religious institutions in Berkeley, which run many of their programs, and are crucial sites of community gathering and knowledge sharing for the Bay Area's black community. The grant has also allowed for organizational innovation, such as piloting an incentive program that allows mothers to act on the nutrition advice they're receiving with vouchers that can be used at area grocery stores. According to Board resident, Dr. Vicki Alexander, much of the work the organization now does is thanks to the grants: "The grant funding doesn't just allow us to address one aspect of things, train one or two people, it allows us to address communitywide issues and drive action by individuals. It's critical, very critical."<sup>33</sup> In addition to specific programmatic impacts, Dr. Alexander notes the value of the funding as a way for her and her community to combat the power of the soda industry by taking individual action for their community.

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<sup>33</sup> Alexander, Vicki. "Interview with Dr. Vicki Alexander." Interview by Fiona McBride. March 19, 2019.

# The Political Sustainability of Bay Area SSB Taxes

## Fidelity to Health Equity Dependent on Political Will

Thus far, the Bay Area cities that have passed SSB tax initiatives have been relatively successful at distributing revenue towards health-related programs, with an emphasis on health equity. However, this requires buy in and collaboration from many parties to ensure that this new approach to public health in the United States remains viable. Because the Bay Area SSB taxes were passed as general taxes, city councils or mayors can use the revenues to fund any city program, not just health programs.

## Oakland Mayor Tests Boundaries of SSB Spending

As noted earlier, the implementation of Oakland's SSB tax got off to a rocky start from a political perspective before the city had even begun collecting tax revenue. In Spring 2017, facing a budget deficit of more than \$30 million, Oakland Mayor Libby Schaaf proposed to divert at least some of the SSB tax revenue toward filling that deficit.<sup>34</sup> This proposal was met with immediate resistance from councilmembers that sponsored the ballot initiative and had promised that the revenues would be directed towards communities impacted by the beverage industry and advancing health equity. Mayor Schaaf quickly backed off from this plan and agreed to wait until the Community Advisory Board had been seated to make recommendations on how the funds should be used. However, when the next recession hits and cities are scrambling to fill budget deficits and prevent program cuts any way they can there will be a temptation to direct SSB tax revenue towards filling program budget deficits rather than to new programs designed to disrupt the cycle of diet related illness in communities disproportionately impacted by the beverage industry.

## What makes an SSB tax politically sustainable?

### Steps to Ensure Sustainability

Part of what has helped Berkeley avoid the pitfalls that Oakland encountered is that the Berkeley SSB tax campaign made an explicit promise to use SSB tax funds to restore the BUSD school gardens program, and the city has followed through on that promise.<sup>35</sup> Because Berkeley was able to quickly show the public that their SSB tax was having an impact in the community, their tax may be more politically sustainable than other cities that haven't been able to get SSB tax revenue out as quickly.

To ensure that SSB taxes are politically sustainable, cities will need to show a clear link between their tax and programs and services that benefit the community. **As the beverage industry continues their attack on SSB tax initiatives around the country, a spotlight will shine on the Bay Area, where support for SSB taxes has been strongest and most durable thus far.** Voters are likely to be asked to renew the four Bay Area SSB taxes as the statutes include sunset clauses. Showing how revenue has been spent to benefit low-income communities will likely play a key role in maintaining support for SSB taxes and building the case for future SSB tax initiatives.

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<sup>34</sup>Kimberly Veklerov, "Schaaf accused of 'bait and switch' on Oakland soda tax money." *San Francisco Chronicle*. April 28, 2017. <https://www.sfgate.com/bayarea/article/Authors-of-Oakland-s-soda-tax-say-mayor-is-11107037.php>. Accessed April 2019.

<sup>35</sup> Emily Dugdale, "Soda Tax Brings Needed Cash to Gardening Program," *Berkeleyside*, June 8, 2015, <https://www.berkeleyside.com/2015/06/08/soda-tax-revenue-brings-needed-funding-to-berkeleys-cooking-and-gardening-program>.

## Cities Struggle Nation-wide with Political Sustainability

In addition to the four Bay Area cities discussed in our report, Philadelphia, Boulder, CO, Cook County, IL and Seattle have had or currently have SSB taxes. In addition to these eight cities, the Navajo Nation passed a tax not only on sugar sweetened beverages, but on all junk foods.<sup>36</sup>

The Cook County SSB taxes was repealed just two months after being enacted, and the City Council in Philadelphia is considering phasing out their SSB tax. Using the experience of the eight U.S. cities that have had or currently have SSB taxes, we identify two elements that bolster the political sustainability:

1. Passing taxes through a ballot measure rather than a City Council vote
2. Spending SSB tax revenues on expanding health education and programming

## Ballot Measures Versus City Council Vote Around the Country

Of the eight soda taxes that have passed in the United States to date, the Chicago, Philadelphia and Seattle taxes were passed by the City Council or Board of Commissioners rather than through a ballot measure.<sup>37</sup> **The taxes passed by legislative act can be easily repealed by another vote of the legislature body, and thus are less prepared to withstand political pressure.** The Cook County Board of Commissioners voted to roll back their SSB tax only two months after the tax was passed, in part due to a series of legal challenges, implementation glitches and a well-funded media campaign by beverage companies.<sup>38</sup> Passing an SSB tax through ballot initiatives requires building support within the community, passing a tax through legislative act means that the public may never be fully on board with the tax. Moreover, research suggests that SSB tax campaigns raise public consciousness about the negative health impacts of sugary drink consumption, and impact people's health habits in cities with SSB taxes on the ballot.<sup>39</sup> In Cook County, there was a general frustration with local government, and consumers organized boycotts and complained to their representatives.<sup>40</sup> This political pressure contributed to the repeal of the tax. In Philadelphia, a council passed SSB tax is also at risk of being repealed, with the City Council introducing a bill to phase out the SSB tax over the next few years. The Mayor exerted political pressure to pass the tax to fund his agenda, a method which failed to build broad based support.<sup>41</sup>

While we know SSB taxes in the Bay Area have significant public support because they were passed by between 62 percent and 76 percent of the voters in each city, Boulder provides an interesting case study in ongoing political sustainability. The Colorado Taxpayer Bill of Rights requires any revenues over original projections be refunded to those who paid the tax, unless re-approved by the voters. The SSB tax revenue in Boulder exceeded the original projections by at least \$1 million, and thus the voters were faced with the decision to return the additional revenue to SSB distributors or to use this funding for health equity programs along with the rest of the revenue raised. In the 2018 referendum, 65 percent of voters supported using the

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<sup>36</sup> Eliza Barclay, "Navajos Fight Their Food Desert with Junk Food and Soda Taxes," *NPR*, April 1, 2015,

<https://www.npr.org/sections/thesalt/2015/04/01/396607690/navajos-fight-their-food-desert-with-junk-food-and-soda-taxes>

<sup>37</sup> "Soda Taxes Passed to Date," *Center for Science in the Public Interest*, January 2018,

<https://cspinet.org/sites/default/files/attachment/soda-taxes-passed-to-date.pdf>

<sup>38</sup> Caitlin Dewey, "Why Chicago's Soda Tax Fizzled After Two Months - And What it Means for the Anti-Soda Movement," *The Washington Post*, October 10, 2017, [https://www.washingtonpost.com/news/wonk/wp/2017/10/10/why-chicagos-soda-tax-fizzled-after-two-months-and-what-it-means-for-the-anti-soda-movement/?noredirect=on&utm\\_term=.4797bce01974](https://www.washingtonpost.com/news/wonk/wp/2017/10/10/why-chicagos-soda-tax-fizzled-after-two-months-and-what-it-means-for-the-anti-soda-movement/?noredirect=on&utm_term=.4797bce01974)

<sup>39</sup> Taylor, Rebecca C., Scott Kaplan, Sofia B. Villas-Boas, and Kevin Jung. "Soda Wars: The Effect of A Soda Tax Election on University Beverage Sales." *Economic Inquiry*, March 14, 2019. Accessed April 2019.

<https://onlinelibrary.wiley.com/doi/abs/10.1111/ecin.12776>.

<sup>40</sup> Ryan Briggs and Jake Blumgart, "Philadelphia Council Introduces Bill to Phase Out Soda Tax," *WHYY*, March 14, 2019, <https://whyy.org/articles/philadelphia-council-moves-to-phase-out-soda-tax/>

<sup>41</sup> Caitlin Dewey, "Why Chicago's Soda Tax Fizzled After Two Months - And What it Means for the Anti-Soda Movement"

additional revenue to fund health equity efforts in Boulder, a 11-point higher margin of support than when the initial tax was passed.<sup>42</sup>

### Non-Health Related Revenue Use Sparks Political Controversy in Other Cities

When SSB tax revenue is used to expand health related programming, the taxes remain more politically popular, increasing long-term political sustainability. Both the now-repealed Cook County tax and the Philadelphia tax under threat of repeal were passed as ways to fund non-health programming, a second factor undermining their support. The Cook County tax was primarily pitched to close a large budget gap, and only secondarily promoted to improve health outcomes.<sup>43</sup> The Philadelphia tax was promoted as a vehicle to fund the mayor's projects such as subsidized pre-K and a public works program. This was a way to bolster support, but the tax has been accused of being ineffective at improving health outcomes. Had the money been used for public health programming, perhaps support would be stronger.

The Seattle tax, while not currently at risk of repeal, has sparked controversy between the City Council and Mayor on how to spend tax revenues. The Seattle SSB tax brought in 50 percent more revenue than anticipated, a potential sign that the tax has been ineffective as curbing consumption. The council has pushed for the extra revenue to be used to support food banks to help low-income communities burdened by the tax. Instead, the Mayor used the additional \$5.7 million in funding to pay for an existing health food education program that had been funded using the general fund in past years.<sup>44</sup> Backfilling the program was a way to balance the city budget but resulted in the city failing to increase food bank funding to the dismay of council members.<sup>45</sup> The council would leave a \$5.7 million hole in the budget if they were to reverse the Mayor's decision, and thus they instead hope to change this allocation in 2020.<sup>46</sup>

### Lessons Learned from Sugary Drink Taxes Around the Country

While the Bay Area cities have used SSB tax revenues to fund health related programming to date, the experiences of cities elsewhere in the United States provide warning of what can happen with revenues are not used to fund health programs. The most politically sustainable sugar sweetened beverage taxes are those that are 1) passed by the voters and 2) allocate revenues towards programs that improve health outcomes. States looking to pass SSB taxes should also consider the use of ballot initiatives and the allocation of revenue towards health programs to maintain public support for the tax.

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<sup>42</sup> Shay Castle, "Boulder Voters Support Keeping Sugary Drink Tax Revenue, Funding Health Initiatives," *Daily Camera*, November 7 2018, [http://www.dailycamera.com/news/boulder/ci\\_32256328/boulder-voters-support-keeping-sugary-drink-tax-revenue](http://www.dailycamera.com/news/boulder/ci_32256328/boulder-voters-support-keeping-sugary-drink-tax-revenue)

<sup>43</sup> Caitlin Dewey, "Why Chicago's Soda Tax Fizzled."

<sup>44</sup> Daniel Beekman, "Seattle City Council Scrutinizes Mayor's Spending Plan for Larger-Than-Expected Soda-Tax Proceeds," *Seattle Times*, October 22, 2018, <https://www.seattletimes.com/seattle-news/politics/seattle-council-scrutinizes-mayors-spending-plan-for-larger-than-expected-soda-tax-proceeds/>

<sup>45</sup> Chris Daniels, "Seattle City Council Questions Sugary Drink Tax Spending", *King5 News*, October 22, 2018, <https://www.king5.com/article/news/local/seattle/seattle-city-council-questions-sugary-drink-tax-spending/281-606949331>

<sup>46</sup> Daniel Beekman, "Seattle City Council Scrutinizes."

## Recommendations for Current and Future SSB Taxes

The best practices for implementing a sugar sweetened beverage (SSB) tax vary based on the size, capacity and needs of a jurisdiction. We've compiled a list of questions jurisdictions should consider when developing an SSB tax. Potential considerations and answers to each question are provided based on the experiences of the four Bay Area cities with SSB taxes.

### Administrative Structure

#### *Should we set up a commission or committee?*

Setting up a commission structure can help ensure general tax revenues are used for health-related programs and incorporate additional voices into allocating city funding. That said, the commission structure does require additional resources including city staff support. For a smaller city that brings in a relatively small amount of revenue from an SSB tax, as was the case with Albany, a commission structure may require too much time and resources. In a small city, allowing residents to weigh in on how revenues should be allocated through a public meeting can incorporate more voices into the process.

While using SSB tax revenue to fund health programs is not a requirement for passing a tax, it does appear to help maintain political favor, a goal that a commission model can substantially support. Additionally, without investing revenues in education programs and strategies to create a healthier environment, the health impacts of an SSB tax will be more limited.

In a jurisdiction which passed a specific tax, funds can be earmarked for specific health programs with or without a commission structure. The commission structure may still prove useful in this scenario, as it brings additional voices into the process and provides more community oversight.

#### *What committee membership structure is most effective?*

An important determination for a city passing an SSB tax with a commission structure is determining the size, membership structure and appointments process for the commission. Being overly prescriptive with committee membership can hinder the success of a commission. If an SSB tax is passed via ballot initiative, another election is required to change the membership structure of the commission. One goal of the detailed membership structure in Oakland and San Francisco was to ensure members from underrepresented communities and those that are disproportionately impacted by diet-related illnesses are represented on the commissions. This membership allocation isn't enough in creating an equitable process and lacks flexibility in including a variety of voices. Additionally, it's important to meet communities where they are at when incorporating their perspectives.

Another factor to consider when developing a commission structure is the balance between having city staff and non-city staff on the commission. For example, Berkeley does not allow city staff on the commission, while San Francisco has specific membership laid out for city staff. City staff bring expertise to the process and may have very different views than non-city members. There is also an inherent power differential between city and non-city members, as city staff often have more influence in the implementation. This power differential is amplified when there is a different appointment process for city staff than other members. For example, in San Francisco, non-city staff members can be removed by the appointing authority at any time.

#### *How can city staff and commissions work together most effectively?*

The revenue allocation process is more successful when city staff and commissions work together effectively. Setting aside funding for a paid staff position is crucial to support the work of commission comprised of volunteers. Having dedicated staff working on the allocation of funds ensures that more time and consideration is given to how SSB general fund tax revenues can support health equity.

Staff will play a larger role in bigger cities like Oakland and San Francisco that have more revenue to allocate. To ensure the SSB revenue allocation process receives adequate attention and support, it is best to have a staff person whose sole responsibility is related to the SSB tax. This will also help support a collaborative relationship between city staff and commission members.

*How much power should the commission have? How independent should the commission be from city administration?*

The Bay Area cities studied offer different models for the level of power given to commissions. For example, in Berkeley, the commission issues the RFP and makes recommendations of organizations to fund. Creating a more powerful commission may be more feasible with a smaller amount of revenue to allocate.

In Oakland and San Francisco, the commissions provide general guidelines for revenue allocation, while city departments issue the RFPs and recommend organizations to fund. In these cities, city departments and the mayor or city council hold much of the power over revenue allocation. Given the burden of running an RFP process and scoring applications, this task may be better suited for city employees in a larger city.

Jurisdictions planning to create a commission structure with limited power should consider mechanisms to ensure funding goes towards health purposes in line with commission recommendations.

## Funding Allocation Process

*What are the considerations for funding city programs, school district programs and nonprofit programming?*

When funding city and school district programs, jurisdictions should consider whether revenue is being used to augment or supplant existing program spending and whether that is an appropriate use of SSB tax revenue. Expanding programming rather than backfilling existing programs is more likely to improve health outcomes but using revenues to supplant city spending may be more appealing for cities under financial stress. Additionally, San Francisco and Berkeley are unique in that they have public health departments. Cities without public health departments may be ill-equipped to begin providing health education programs through the city.

Funding CBOs offers another option for providing additional health programs without expanding city programs. If local CBOs already deliver successful health and education programs, it may be more effective to fund those efforts than to develop new city programs. Additionally, CBOs may be more effective at reaching target populations, and better incorporated into the community. Allocating funding towards CBOs does leave cities with less control and more administrative work in issues RFPs but can still be a lesser burden than launching new city programs.

Whether funding city departments, the school district or nonprofits, programs are most effective when they target changing the food and beverage environment to promote healthier choices. The goal of SSB taxes is to reduce sugary beverage consumption, thus if a tax is successful, revenues will decrease over time. SSB taxes should not be thought of as long-term sustainable funding sources, but rather one mechanism to improve health outcomes and change the culture around SSB consumption.

### *What are the best practices for involving impacted communities in the funding allocation process?*

A first step in achieving the health equity goals of the Bay Area SSB taxes is to involve impacted communities in the funding allocation process. For example, San Francisco helped community meetings with impacted communities throughout the city to determine funding priorities. Cities should select times and locations that make opportunities to participate as accessible as possible. Oakland provided a community outreach grant to the Sugar Freedom Project to allow them to continue their work in reaching out to communities in East and West Oakland and get direct feedback from residents about what would help improve the health status of their neighborhoods.

### *What are the best practices for the RFP process?*

For jurisdictions making grants to CBOs, the RFP process needs to be made accessible to organizations that don't have experience applying for city grants. For example, applications should be relatively simple and accessible both online and offline. Proactive outreach is necessary to reach organizations that are left out of traditional city grant processes. Providing more time for organizations to apply also makes the process more accessible. Additionally, cities can facilitate collaboration and advising between experienced and new applicants.

Commissions or city administrators should develop a formal structure to evaluate applications that is made publicly available. These criteria can be used to focus funding on supporting disproportionately impacted populations, for example Black and Latinx communities or youth and families. Additionally, commissions should consider multiple year grant cycles, as they provide more stability for CBOs and reduce the administrative burden of grantmaking for the commissions and city staff.

### *What are the best practices for evaluating grants?*

Cities planning to pass an SSB tax with a commission funding model should allocate funding for evaluation and consider whether this work will be done by city staff or an outside firm. For larger cities with higher SSB tax revenue, internal evaluation may be most effective. Evaluators should work in partnership with organizations receiving funding, offering expertise that helps smaller organizations build capacity. Effective evaluators will be responsive to the needs of CBOs in developing targets.

For smaller grants, cities should consider making evaluation minimal or nonexistent. Small grants can support key work in the community, but the cost of evaluation can quickly eclipse the value of the grant. If jurisdictions hope to be able to support smaller organizations and projects, they could reduce or eliminate the evaluation required.

### *How can SSB tax revenues be made available to support grassroots organizations?*

The same communities that are disproportionately burdened by diet-related illnesses have historically been excluded from government processes and institutions. Without creating processes that specifically reach these organizations, revenues are likely to fund organizations that already have connections to the city and knowledge about accessing city funds. Cities should consider both proactive outreach to grassroots organizations and reducing barriers to the application process. This can include providing offline application options, reducing the required amount of information applicants must provide, and making grants to organizations that aren't 501(c)3s.

## **General Considerations**

### *How can jurisdictions ensure the longevity of an SSB tax?*

Building community support before passing an SSB tax is the first step to ensure longevity of the tax. This is best accomplished through passing an SSB tax through a ballot measure, rather than through a city council vote. With both methods, the beverage industry continues to spend heavily to influence voters and build discontent among constituents. Building community support through an election ensures most residents understand the value of an SSB tax and provides legitimacy to the tax. This also helps provide political accountability around revenue use and ongoing support for the tax.

Spending revenues on health-related programs also helps ensure longevity of the SSB tax, especially when that revenue is invested in communities most burdened by the tax. If residents see all the community-based programs the SSB tax revenues have created or expanded and have more access to education on the health risks of SSB consumption, they are more likely to support the tax if it comes up for another voter after the initial tax sunsets.

#### *How can jurisdictions ensure revenues are used for health-related programs?*

The only way to guarantee revenues are used for health-related programs is to use a specific rather than a general tax. Given the high threshold for passing specific taxes in California, and the flexibility offered by general taxes, cities may choose to pursue a general tax instead. The commission structure can help direct revenues towards health programs, but they lack an enforcement mechanism. If a mayor or city council don't see the value in funding health related programs, public pressure is the only check on the process. This again underscores the importance of building public support through a campaign and revenue investments in the community.

#### *How can jurisdictions build health equity into the SSB tax implementation process?*

When considering an SSB tax, advocates should ensure the voices of those disproportionately impacted by diet-related diseases are included in the process. These perspectives should be not only included in the campaign but also in drafting the legislation that sets up the commission structure.

While clearly defined commission membership is seen to ensure health equity, a rigid structure does not always result in the incorporation of community voice and can provide administrative challenges. Jurisdictions should also include community voices in setting funding priorities and ensure the funding allocation process is accessible to grassroots organizations with less experience working with the city budget process.

## Conclusion

While there is no formula for the ideal SSB tax, forward planning and accounting for potential pitfalls will ensure a more successful implementation process. Many factors -- from administrative structure to the RFP process -- depend on the size and needs of a given jurisdiction. Developing broad public support and showing residents that such support was warranted early in the implementation process is also critical in designing a tax that will withstand opposition from the beverage industry.

Providing residents from communities impacted by the beverage industry the opportunity to influence the distribution of SSB tax revenue and have a voice in the distribution process helps ensure that the programs funded truly reflect community needs and priorities for advancing health equity. Jurisdictions can learn from the experiences of the four Bay Area cities with SSB taxes in weighing the tradeoffs of different implementation strategies is a first step in developing a plan that fits their needs.

## Appendix

- A. Questions for Cities Considering SSB Taxes
- B. Soda Tax Initiative Resources and Equitable Policy and Process Toolkits

## A. Guiding Questions for Cities Considering SSB Taxes

### Administrative Structure

1. Should we set up a commission structure?
2. What committee membership structure is most effective for our jurisdiction?
3. How can our city staff and commissions work together most effectively? Should we put specific processes in place?
4. How much power should the commission have? How independent should the commission be from city administration?

### Funding Allocation Process

1. What are the considerations for funding city programs, school district programs and nonprofit programming? What type of funding allocation would best serve by jurisdiction?
2. What are the best practices for involving impacted communities in the funding allocation process? How can we work this into our funding allocation plan?
3. What are the best practices for the RFP process? How can this inform our RFP process?
4. What are the best practices for evaluating grants? How can this inform our evaluation process?
5. Should we use these revenues to support grassroots organizations? How can we make SSB tax revenues more accessible?

### General Considerations

1. How can my jurisdiction ensure the longevity of an SSB tax?
2. How can my jurisdictions ensure revenues are used for health-related programs?
3. How can we build health equity into the SSB tax implementation process?

## B. Sugar-Sweetened Beverage Tax Initiative Resources

### Equitable Policy Tools and Resources

- Government Alliance on Racial Equity (GARE). Racial Equity Toolkit: An Opportunity to Operationalize Equity. Accessible online at: [https://www.racialequityalliance.org/wp-content/uploads/2015/10/GARE-Racial\\_Equity\\_Toolkit.pdf](https://www.racialequityalliance.org/wp-content/uploads/2015/10/GARE-Racial_Equity_Toolkit.pdf)
- Greenlining Institute. Racial Equity Toolkit: Implementing Greenlining's Racial Equity Framework. Accessible online at: <http://greenlining.org/wp-content/uploads/2013/07/GLI-REF-Toolkit.pdf>

### Bay Area SSB Tax Resources

- Berkeley: <http://www.healthyberkeley.com/>
- Oakland: <https://www.oaklandsodataxnews.org/>
- San Francisco: <https://www.sfdph.org/dph/comupg/knowlcol/SDDTAC/default.asp>
- Albany: [http://albanyca.granicus.com/GeneratedAgendaViewer.php?view\\_id=2&clip\\_id=1983](http://albanyca.granicus.com/GeneratedAgendaViewer.php?view_id=2&clip_id=1983)

### Bay Area SSB Tax Legislation

- Berkeley: <https://www.cityofberkeley.info/uploadedFiles/Clerk/Elections/Sugar%20Sweetened%20Beverage%20Tax%20-%20-%20Full%20Text.pdf>
- Oakland: <https://www.oaklandca.gov/boards-commissions/sugar-sweetened-beverages-community-advisory-board#page-documents>
- Albany: <https://www.albanyca.org/home/showdocument?id=28928>
- San Francisco: <http://sfelections.sfgov.org/sites/default/files/Documents/candidates/Tax%20on%20Sugar-Sweetened%20Beverages%20Legal%20Text.pdf>  
[https://www.sfdph.org/dph/files/SDDTAC/ARTICLE8\\_%20SugaryDrinksDistributorTaxOrdinance.pdf](https://www.sfdph.org/dph/files/SDDTAC/ARTICLE8_%20SugaryDrinksDistributorTaxOrdinance.pdf)