

The United States vs. Big Soda: The Taste of Change

Hannah Elliott
La Salle University

Robert Lustig, a pediatric endocrinologist who specializes in childhood obesity once said, “Sugar is celebratory. Sugar is something that we used to enjoy. It is evident that now, it basically has coated our tongues. It’s turned into a diet staple, and it’s killing us.”¹ In the past decade the prevalence of sugar in American processed food and diet has become a growing domestic concern. It is evident that now more than ever, sugar has found its way into almost every food and drink consumed by Americans, “The United States leads the world in consumption of sweeteners and is number 3 in the world in consuming sugary drinks.”² Sugar alters the original taste of food and drink- it disguises itself using different names embedded in products such as high fructose corn syrup, maltose, and cane crystals in addition to artificial sweeteners like Aspartame, Neotame, and Sucralose.³ The media has focused attention on this topic as the health effects of sugar consumption have become more apparent. Sugar has become the target in recent legislation measures nationwide. Taxing sugar related beverages is now legal in large United States cities such as Philadelphia (PA) and Berkeley (CA). These taxes are intended to turn Americans off from sugary beverages in order to help reduce obesity, diabetes, rotten teeth, and other health related conditions that result from an influx in sugar consumption. Further research into this topic shows that the soda tax remains a controversial topic nationwide. The paper will focus on how the creation and implementation of a soda tax differs

from the west and east coast based on the desired use for the revenue.

In order to understand taxing of sugar drinks, it is imperative to look back on what has happened in legislation, in terms of the taxing of soft drinks. Beginning in the American colonies in the early 1700s, taxation on sugar existed and was regarded as undesirable and unpopular among the colonists. One of the earliest forms of sugar taxing was the Molasses Act, also known as the Navigation Act of 1733. This act was inflicted by the British on the colonists and entailed, “a tax on molasses, sugar, and rum imported from non-British foreign colonies into the North American colonies.”⁴ The colonists were under British rule at the time and this tax was imposed out of fear of competition with foreign sugar producers. The American colonists were unhappy with the tax and felt that the British would not be able to supply and meet the colonists demand in molasses. Molasses was a key ingredient in making rum, a product exported by the colonists in the Northeast. “The American colonists feared that the acts effect would be to increase the price of rum manufactured in New England, thus disrupting the region’s exporting capacity.”⁵ In the end, the act was ineffective for the British. The colonists did not entirely escape taxing on sugar as the Molasses Act expired in 1763 and the Sugar Act surfaced and replaced it, nearly thirty years after the Molasses Act’s original creation.

The Sugar Act of 1764 was created by the British towards the colonists in order to eliminate illegal smuggling and competition of sugar imports from places that were not British. During this sugar taxation, Britain sought out tighter control in order to pay back debt from the recent French and Indian War.⁶ Many colonists were vocal about their anger for this tax and felt that Britain was overstepping their power onto the colonies. They feared that the British government’s rule impeded on the American constitutional rights.⁷ The new tax hurt the colonist’s production of rum and began to pave the

¹ Robert Lustig, “Sugar: The Bitter Truth,” Video, July 30, 2009, University of California Television (UCTV), <https://www.youtube.com/watch?v=dBnniua6-oM>.

² “Sales of sugar drinks in 2014” *Healthy Food America*, Web, 2016, http://www.healthyfoodamerica.org/sugartoolkit_overview, See Appendix A.

³ Mayo Clinic Staff, “Artificial Sweeteners and Other Sugar Substitutes,” *Mayo Clinic- Nutrition and Health Eating*, Web, August 15, 2015, <http://www.mayoclinic.org/healthy-lifestyle/nutrition-and-healthy-eating/in-depth/artificial-sweeteners/art-20046936>.

⁴ “Molasses Act,” *Britannica Academic*, s.v, Web, <http://dbproxy.lasalle.edu:4510/levels/collegiate/article/53225>.

⁵ Ibid.

⁶ Angelo T. Angelis, “Sugar Act,” *Encyclopedia of U.S. Political History* (Washington: CQ Press, 2010). http://dbproxy.lasalle.edu:4345/content/topic/sugar_act_1764.

⁷ Ibid.

road for other taxes that were imposed on the colonists, which contributed to the American Revolution.

During the twentieth century there were also taxes in place on soft drinks that were comprised of sugar. Under the War Revenue Act of 1917, “Title III, ‘War Tax on Beverages,’ section 313, imposed a graduated tax of \$0.05 to \$0.20 per gallon on all syrups for manufacturing soft drinks, \$0.01 per gallon on ‘all ginger ale, root beer, sarsaparilla, pop, and other carbonated waters or beverages.’”⁸ The purpose of this tax and other taxes that were implemented by the Federal Government during this time was, “to encourage thrift and economy and to prevent extravagance as well as to provide revenue.”⁹ Congress thought that soft drinks were considered a luxury, not a necessity. The Great Depression began not long after the end of World War I and as the nation attempted to fix the economy, the government looked back to past wartime policies, like the Revenue Acts, in order to help boost the economy. The debate over the question if soft drinks were a luxury or a necessity became relevant and eventually the issue regarding excess taxes proposed on soft drinks fell to the wayside. Given these historical points, the purpose of taxing sugar related products in the early history of America was meant to increase revenue, boost the economy, and enforce a stricter trade policy on the young country. Now, as an independent nation, the focus of taxing sugar related products has shifted. There is no longer a need to tax sugary drinks for the overall well-being of the country. Rather, taxing on sugar related products, specifically on sugary drinks, is meant to target and tackle health related concerns associated with too much sugar. This switch in taxation reflects an overall shift in American attitude towards personal health, which outweighs the economical advantages.

The history of soft drinks originates back almost three hundred years with the early creation of soda water.¹⁰ The first cola drink, later to be tagged the famous brand Coca-Cola, was made by a druggist whose purpose for the bubbled beverage

was to cure hangovers and headaches.¹¹ In its early stages, soda was connected with medicinal use, not for enjoyment and refreshment. An accidental mistake of mixing the cola with soda water turned into a multi-million-dollar recipe for one of the most consumed sodas in the world. One of the main ingredients of Coca-Cola is sugar, which is why cities in the United States are targeting distribution companies for their distribution of these soft drinks.

In the early 2000s, Michael Jacobson and Kelly Brownell, two doctors who were the leading pioneers and proponents of using taxes on sugary drinks in order to promote the overall health of United States citizens, began to make headlines. During this time, the duo acknowledged the lack of programs available in the United States whose primary purpose was to promote a healthier lifestyle, through proper diet and fitness. Jacobson and Brownell proposed, “State and local governments levy taxes on foods of low nutritional value and use the revenues to fund health promotion programs.”¹² Sugary drinks, referred to commonly as soft drinks, are encompassed under this proposal as well. They argued that, “legislative bodies find it more practical to tax well recognized categories of food that play little useful role in nutrition.”¹³ Jacobson and Brownell suggested creating a small tax on soft drinks because they felt it would be taken better by the public and the expected revenue would add up economically in total. They explained, “Because such small taxes are unlikely to have a significant effect on the price or consumption of food, they probably would not be strongly opposed by consumers.”¹⁴ This small tax to promote health can be contrasted to the earlier taxes on sugar in the colonial period as now these taxes are meant to boost revenue in order to pay for a specific program that help support healthier diets and physical fitness. Jacobson and Brownell helped pave the way for the idea of taxes on sugary drinks that are popular today.

In today’s society, consuming sugar in food and drink continues to be a major health issue

¹¹ Waverly Root and Richard De Rochemont, “The Great American Sweet Tooth” from *Eating In America: A History* (New Jersey: The Ecco Press, 1976), 421.

¹² Michael F. Jacobson and Kelly D. Brownell, “Small Taxes on Soft Drinks and Snack Foods to Promote Health,” *American Journal of Public Health*, Vol. 90 no.6, (2000).

¹³ Ibid.

¹⁴ Ibid.

⁸ Ibid.

⁹ Ibid.

¹⁰ “Soft Drinks & Diet Sodas,” *American Beverage Association*, Web, 2016, <http://www.ameribev.org/>.

facing the nation. Taxing sugary drinks is intended to, “raise money for community initiatives for health and well-being while calling attention to the health risks from sugary drinks.”¹⁵ Any state in America can inflict this drink tax; however, it becomes complicated as to which drinks and what quantities are categorized as being too sugary to be taxed. Healthy Food America, a nonprofit organization intended to help overall health and decrease the intake of added sugars through lawmaking control action, explained that the sugary beverages being taxed would include a broad range of drink categories, “Sodas (such as Coke, Pepsi, Mountain Dew), energy and sports drinks (such as Monster, Red Bull, Gatorade, PowerAde), fruit flavored drinks (such as Sunny D), sweetened teas and coffee drinks (such as Arizona Iced Tea).”¹⁶ Taxing sugary drinks is based on volume or quantity of sugar in the drink.¹⁷ “Sugary drinks account for nearly half (46%) of the added sugars in the American diet and are the largest source of added sugars for all age groups.”¹⁸

Many cities throughout the United States have acknowledged the health risks of excessive sugar and its prevalence in American drinks. “Most of us are familiar with the chief advantages of over indulgence in sugar- bad teeth, excess weight, dyspepsia, clogged arteries, with attendant risk of heart trouble.”¹⁹ Larry Tramutola, a political strategist in Berkeley, California explained, “Over the last 15-20 years in the United States and throughout the world, there has been an epidemic relating to the overconsumption of sweetened beverages.”²⁰ It is because of individuals like Tramutola that the taxes on soda have been implemented in the United States. Berkeley (CA), Philadelphia (PA), San Francisco (CA), Oakland (CA), Albany (CA), Boulder (CO), and Cook County (IL) are seven major cities in the United States that are undergoing an excess tax on the sugary drink initiative. Over the past three years

these taxes have been proposed and approved and are projected to start in 2017, with the exception of Berkeley whose tax has already been put in place. Implementing this tax is not an easy thing to do. Cities must account for the fact that the powerful soft drink and soda companies, nicknamed Big Soda, will be ready to fire back and fight against a proposed tax. Big Soda continues to fight against the soda taxes proposed in all the cities. In many instances, these large soft drink corporations have put their efforts and money into campaigning against these city councils proposed taxes and have been successful. In Berkeley and Philadelphia, however, Big Soda was unsuccessful in its fight.

Berkeley was the first U.S. city to have gone through the appropriate legislative measures in order to pass the tax on sugary drinks in November 2014. Many cities now look to Berkeley as a model for the fight for the health of America. Berkeley achieved its success in passing this tax because several members of the Berkeley community from all different backgrounds stood united on this issue. It was not lawmakers or officials who thought this tax should be enforced but rather it was widespread recognition and support amongst community members that Berkeley’s health was hidden under a pile of sugar. This indicates there is growing awareness and concern of the harms that too much sugar can cause on the human body. Berkeley’s residents were ready to fight back against Big Soda for the greater good of the people. Members of the local city organization, Berkeley Health Child Coalition which was established nearly a year before the petition was approved, created a petition for its citizens, “asking City Council to include a tax measure on the November 2014 ballot.”²¹ The campaign was known as Berkeley vs. Big Soda. Soft drink companies in Berkeley were not happy with the petition. More than a majority of the final vote approved the tax and Berkeley claimed its title of the first city in the United States to take on Big Soda and win. The new legislation chapter 7.72 to the Berkeley Municipal Code wrote, “In addition to any other taxes imposed by the City, the City hereby levies a tax of one cent (\$0.01) per fluid

¹⁵ “Why take on sugar? Why now?” *Healthy Food America*, Web, 2016, http://www.healthyfoodamerica.org/sugartoolkit_overview.

¹⁶ Ibid.

¹⁷ Ibid.

¹⁸ Ibid.

¹⁹ Waverly Root and Richard De Rochemont, “The Great American Sweet Tooth” from *Eating In America: A History* (New Jersey: The Ecco Press, 1976), 418.

²⁰ Larry Tramutola, phone interview by Hannah Elliott, November 29, 2016, See Appendix D.

²¹ “Berkeley vs. Big Soda,” Web, 2016, <http://www.berkeleyvsbigsoda.com/>.

ounce for the privilege of Distributing Sugar-sweetened beverage products in the City.”²²

Since its creation in 2014, Berkeley’s soda tax has generated \$1 million for several programs.²³ In order to oversee the portfolio of programs now funded by the soda tax, a panel was created to monitor where the money was going and to ensure that it was going into the proper areas, “to support programs to reduce sugary drink consumption and improve children’s health.”²⁴ Laurie Capitelli, a Berkeley City Council member- District 5, initiated the proposal in the spring of 2013. She was a member of the steering committee and has served as the public contract point for outside inquiries since the passage of the measure.²⁵ She commented on the success of passing the tax: “I would consider our efforts to be wildly successful. Consumption is down. Revenue is supporting valuable programs and the message is spreading to communities to consider adopting similar measures.”²⁶ Based on Capitelli’s remarks, proponents of the Berkeley soda tax see that their efforts are moving forward to the change they want to see.

Tramutola played a large part in the Berkeley ruling. He was a consultant that was hired by the established committee to run the campaign. His role was to help draft what the initiative would be and helped officials determine the various parts of the initiative before it went to voters.²⁷ He supported the soda tax legislation ruling in Berkeley because he believed that sugar was a global problem that had hit the soft drink and health industries hard. Tramutola argued in favor of the tax because he believed that Berkeley could reduce the consumption of these beverages with virtually no expense, in order to save billions of dollars in health care cost and revenue towards health care programs

within the city. Many supporters were in agreement with Tramutola’s ideologies.

Tramutola is also currently advising other communities on the West Coast who want to take part in this soda tax measure. Oakland, San Francisco, and Albany are other California communities that have launched campaigns on the tax soda in their areas. They were equally successful campaigns and will begin the tax in the coming year. Boulder (CO) as well as Cook County (IL) passed similar measures this year. It is noteworthy that Berkeley, Boulder, Albany, San Francisco, and Oakland are the five cities whose soda tax was voted by the people, meaning the commissioners or council members of that area did not create the tax. Instead, it was created by the people and voted in favor for by the general public.²⁸ This shows that Berkeley has set a precedent for other cities in the United States. The success of their campaign has shown that the public has the power to make such a large change while also raising awareness in communities nationwide of the risks of soda drinks on a person’s health.²⁹ Tramutola argues that a soft drink tax is the best solution to a growing problem that can’t be ignored. He believes that the role of sugar in the American diet was a reflection on the power of the soft drink producing industries.³⁰ These multi-million-dollar industries are powerful and have deep pockets and political connections. Tramutola also predicts that Berkeley will inspire other cities in the future to enact a soda tax and in the next few years there will be more attempts to do so. America is beginning to enjoy the benefits of healthier lifestyles.

The *New York Times* conducted one of the first studies to see the effects of a soda tax on consumers buying and consuming sugary drinks in Berkeley, San Francisco, and Oakland, in August 2016 and to see if taxing sugary related drinks actually led to the proposed health benefits it was intended to help. The study was conducted on the low-income communities in these areas and researchers concluded, “in the four months after the tax took effect last year, self-report consumption of sugary drinks fell by 21 percent in the Berkeley

²² “Sugar Sweetened Beverage Tax,” *City of Berkeley Legislation*, Web, 2016, <https://www.cityofberkeley.info/uploadedFiles/Clerk/Election/s/Sugar%20Sweetened%20Beverage%20Tax%20%20-%20Full%20Text.pdf>.

²³ Ibid.

²⁴ “Berkeley vs. Big Soda,” Web, 2016, <http://www.berkeleyvsbigsoda.com/>.

²⁵ Laurie Capitelli, e-mail to City Council Member, November 21, 2016, See Appendix E.

²⁶ Ibid.

²⁷ Larry Tramutola, phone interview by Hannah Elliott, November 29, 2016, See Appendix D.

²⁸ Ibid.

²⁹ Laurie Capitelli, e-mail to City Council Member, November 21, 2016, See Appendix E.

³⁰ Larry Tramutola, phone interview by Hannah Elliott, November 29, 2016, See Appendix D.

neighborhoods, but rose by 3 percent in the other two cities.”³¹ Data was gathered from in person surveys of residents in the low-income communities. Many argued that this method of research was ineffective and did not sufficiently uncover the full truth as to if the tax was deterring people from buying sugary drinks. The report stated, “Few people reported leaving city limits to avoid the tax. Only about 2 percent of people in the survey said they were buying drinks outside Berkeley because of the tax.”³² This survey was one of the first of its kind and therefore it does not give the public all the details they want to know. The city of Berkeley could not compare its findings to anywhere else because they took initiative as the first of its kind. Kenneth Margulies, a professor of medicine at the University of Pennsylvania, explained that a recent study in the *American Journal of Public Health* concluded, “SSB consumption dropped by 21% in Berkeley (compared to 4% increase in comparison cities) and water consumption increased by 63% in Berkeley (compared to 19% in comparison cities).”³³ These numbers indicate that the tax is deterring the consumption of sugary soft drinks and individuals are selecting a healthier drink of choice.

Tramutola explained that the consumption of sugary drink beverages is the highest in young people.³⁴ Looking at Healthy Food America’s statistics proves Tramutola to be correct; “Adolescents, teenagers, and young adults consume more calories per day from these drinks than very young children or middle aged or older adults.”³⁵ The reasoning behind the large consumption in the younger generations is due to the marketing and advertising of these soft drinks companies, “It is more probable that the nation acquired the habit of drinking Coca-Cola because of the aggressive and

skillful advertising methods used to promote it.”³⁶ For example, pop-singer, actress, and songwriter sensation Selena Gomez recently participated in Coca-Cola’s ‘Share a Coke and Song’ campaign where a music artist’s lyrics were featured on Coca-Cola bottles. Gomez, a fashion and beauty icon, partook in the viral campaign posing with the bottle under her lips with the distinguishable Coca-Cola old school bottle hanging from her red painted fingers.³⁷ Other celebrities have also taken to the campaign allowing their lyrics to be on the bottles, evidently developing the consumer’s connection to the drink and music. Icons and celebrities easily sway the younger generation’s choices and if an advertisement appeals to them, adolescents are more inclined to consume it when they see it being endorsed by their favorite celebrities. It is because of these advertisements by Big Soda that the numbers of adolescents and children who consume soft drinks like Coca-Cola, Sprite, Canada Dry, and Root Beer are so high. These advertisements are highly impactful and influential.

While it has been seen that the rate at which soda is consumed is highest in adolescents, teenagers, and young adults, it should also be taken into account the consumer’s race and income. Based on a graph from a Physical Activity and Nutrition Study conducted in 2010, African American high school students consume significantly more sugary drinks in comparison to whites and Hispanics.³⁸ Additionally,

Children from low education households have almost 40% increased changes of consuming these drinks than children from higher education households. Young adults from low-income households have almost 50% increased chances

³¹ Margot Sanger-Katz, “More Evidence That Soda Taxes Cut Soda Drinking,” *New York Times*, August 25, 2016, http://www.nytimes.com/2016/08/25/upshot/more-evidence-that-soda-taxes-cut-soda-drinking.html?_r=0.

³² Ibid.

³³ Kenneth B. Margulies, M.D., email to Professor of Medicine, December 6 2016, See Appendix F.

³⁴ Larry Tramutola, phone interview by Hannah Elliott, November 29, 2016, See Appendix D.

³⁵ “Sugary Drinks,” *Healthy Food America*, Web, 2016, http://www.healthyfoodamerica.org/sugartoolkit_overview, See Appendix C.

³⁶ Richard De Rochemont and Waverly Root. “The Great American Sweet Tooth” from *Eating in America: A History*. (New Jersey: The Ecco Press, 1976), 422.

³⁷ “Selena Gomez- Share a Coke and Song,” *Coca-Cola Company*, April 2016, See Appendix I. Hereafter, all references to this advertisement are from this source.

³⁸ “Consumption can vary by race and type of drink” *Healthy Food America*, Web, 2016, http://www.healthyfoodamerica.org/sugartoolkit_overview, See Appendix B.

of consuming these drinks than higher income counterparts.³⁹

These statistics show that the demographic of individuals who drink sugary drinks varies amongst races, age, and socio-economic status.

In contrast to the west coast soda tax where the soda tax revenue has been used for health education in the city, on the East Coast in Philadelphia a soda tax has been put into effect to pay for other city programs with no correlation to health benefits. The Mayor of Philadelphia, Jim Kenney, proposed the tax with the idea that the tax would bring in enough revenue to pay for prekindergarten, community schools, and recreation centers.⁴⁰ His actions were explained, as being a response to the growing changes in Philadelphia and to him it seemed like the most logical way to adjust to these changes in the best and smartest financial way possible. Prior to Kenney being in office, Philadelphia attempted a soda tax twice and failed each time.⁴¹ Kevin Feeley, a public relations person in the Philadelphia area supported the tax because he believed that expansion of these programs was critical for the city and was essential to the stability of the city's neighborhoods.⁴² Feeley commented, "It is the fairest and fastest way to provide funds for the critically important programs in our city."⁴³ The tax was voted in favor by the city council in the middle of the 2016 calendar year. The legislation writes, "The tax amended Title 19 of the Philadelphia Code, and added a new chapter, 194100, called the "Sugar-Sweetened Beverage

Tax."⁴⁴ The Philadelphia soda tax will go into effect at the beginning of 2017.

The American Heart Association (AHA) had a strong showing at the Philadelphia council meeting in June 2016. Dr. Ken Margulies the former president of the AHA of Southeast Pennsylvania spoke on the matter at the council meeting.⁴⁵ In relation to the Philadelphia ruling, the non-profit organization spent \$330,000 to help this tax pass.⁴⁶ The AHA was an avid organization in the recent soda taxes nationwide. The organization intended to support taxes as well as individual work that is targeting consumption of sugary drinks in order to help the nation's health.⁴⁷ In order to show their support and get their message across in the Philadelphia campaign, the AHA did not work alone in order to help this tax get passed. A multi-disciplinary team of volunteers and AHA staff met with councilmembers in an effort aimed at helping the tax bill to pass. The team created signs that were present during the meeting and took to the media to get their point across.⁴⁸ Jonathan Kirch, a Government Relations Director in the Delaware and Philadelphia area, worked directly with city council, an organization called Philadelphians for a Fair Future, and the mayor to help the tax on soda get passed by the Philadelphia city council. Kirch explained in context to rising public consciousness of the role of sugar in drink in America, "I think this new tax is a fundamental game changer for public health in America as it relates to cardiovascular diseases, hypertension, diabetes, and other conditions. Our understanding about how our food system and our dietary norms are driving massive

³⁹ "Why take on sugar? Why now?" *Healthy Food America*, Web, 2016,

http://www.healthyfoodamerica.org/sugartoolkit_overview.

⁴⁰ Dann Cuellar, "Philadelphia City Council Passes Beverage Tax with 13-4 Vote," *6ABC Action News*, June 17 2016, <http://6abc.com/news/philadelphia-city-council-passes-beverage-tax-/1388228/>.

⁴¹ Margot Sanger-Katz, "Making a Soda Tax More Politically Palatable," *New York Times*, April 3, 2016, <http://www.nytimes.com/2016/04/04/upshot/making-a-soda-tax-more-politically-palatable.html>.

⁴² Kevin Feeley, e-mail to Public Relations Person, November 23 2016. See Appendix G.

⁴³ Ibid.

⁴⁴ "Sugar Sweetened Beverage Tax," *City of Philadelphia Legislation*, June 6, 2016, <https://phila.legistar.com/LegislationDetail.aspx?ID=2595907&GUID=36060B21-D7EE-4D50-93E7-8D2109D47ED1&FullText=1>.

⁴⁵ Kenneth Margulies, "Philadelphia City Council Passes Beverage Tax with 13-4 Vote," Video, *6ABC Action News*, June 17, 2016, <http://6abc.com/news/philadelphia-city-council-passes-beverage-tax-/1388228/>.

⁴⁶ Jonathan Kirch, e-mail to Government Relations Director, December 8, 2016, See Appendix H.

⁴⁷ American Heart Association News, "AHA Continues Work to Limit Sugary Drink Consumption," *Healthy Living Blog*, October 10, 2016, <http://news.heart.org/aha-continues-work-to-limit-sugary-drink-consumption>.

⁴⁸ "Sugary Tax," *American Heart Association*, June 16, 2016. See Appendix J.

population health problems and enormous human suffering is finally surfacing.”⁴⁹

As it continues to remain a controversial issue, there was much discrepancy amongst Philadelphians, Big Soda companies, and others-making comparisons of the tax to a modern prohibition by taxing something that the government doesn't want people to have or consume.⁵⁰ Though Tramutola was a member of the Berkeley campaign he commented that passing a similar law was a major step for a big city like Philadelphia. He explained, “The way Philadelphia handled the situation opened up the possibility of looking at a tax in opposite ways than that of California.”⁵¹ Further, he remarked that other cities could look at the legislation and see the health incentives and see the money go elsewhere.⁵² Many were surprised with the direction that Mayor Kenney's tax will be taking, as he has not mentioned any health related benefits for the tax; rather he remarked, “There's really serious health benefits in pre-K.”⁵³ What Mayor Kenney did not mention in his soda tax campaign was the growing obesity problems in Philadelphia. Margulies of University of Pennsylvania concluded that in addition to high rates of diabetes, blood pressure, and premature death caused by cardiovascular disease, “The prevalence of childhood obesity in Philadelphia is over 20% and the prevalence of adult obesity is above 33% - This is the highest rate of any major city in the U.S.”⁵⁴ The mayor has not stressed this big health crisis, but many other health and medical professionals have. Kirch advocated, “These beverages are causing an enormous burden of disease and by driving down the

overconsumption of these products thousands of lives will be saved. Tens of thousands of cases of type two diabetes will be avoided. It's that simple.”⁵⁵

This contrasts with what Berkeley had done in the sense that Mayor Kenney broadened what the money could be used for which aligned with the priorities of the council members. The expected results of these two taxes differ and show a divide in the United States that contrast what is best for their cities when it comes to the revenue generated by taxing soda. Berkeley sees the tax as a way to help reduce the growing diabetes and obesity rates that are increasing in children and adults, whereas the Philadelphia tax revenue is focused on more public interest and bettering the physical city. The big push for the soft drink tax stems from different parties as well. On the west coast, the tax was created and pushed for by the residents and on the east coast, it was a legislative decision by the Mayor.

This topic leads to ongoing, further research in the food industry. While this analysis has focused solely on taxing soda and sugary drinks, it can be explored further, as to which states have started taxing other foods deemed unhealthy by policy makers in an effort to improve national public health programs. Additional research could be taken to study implementation of taxes on unhealthy food and drinks on an international level and compare and contrast these measures to the United States. Cities in Europe, South America, Asia, and South Africa are looking into these domestic measures in order to create taxes of their own.⁵⁶ The sample size for this research paper was small, as the soda tax has only begun to be campaigned. Therefore, this leaves more room for research in the topic of the soda tax in the future in order to prove the validity and reliability of the conclusions drawn from the research.

Regardless of the action that is being taken, the consumption of sugar in food and drink in America is a growing health epidemic facing the nation. Capitelli explained,

⁴⁹ Jonathan Kirch, e-mail to Government Relations Director, December 8, 2016, See Appendix H.

⁵⁰ Dann Cuellar, “Philadelphia City Council Passes Beverage Tax with 13-4 Vote,” *6ABC Action News*, June 17, 2016, <http://6abc.com/news/philadelphia-city-council-passes-beverage-tax-/1388228/>.

⁵¹ Larry Tramutola, phone interview by Hannah Elliott, November 29, 2016, See Appendix D.

⁵² Ibid.

⁵³ Margot Sanger-Katz, “Making a Soda Tax More Politically Palatable,” *New York Times*, April 3, 2016, <http://www.nytimes.com/2016/04/04/upshot/making-a-soda-tax-more-politically-palatable.html>.

⁵⁴ Kenneth B. Margulies, M.D., email to Professor of Medicine, December 6, 2016, See Appendix F.

⁵⁵ Jonathan Kirch, e-mail to Government Relations Director, December 8, 2016, See Appendix H.

⁵⁶ Ibid.

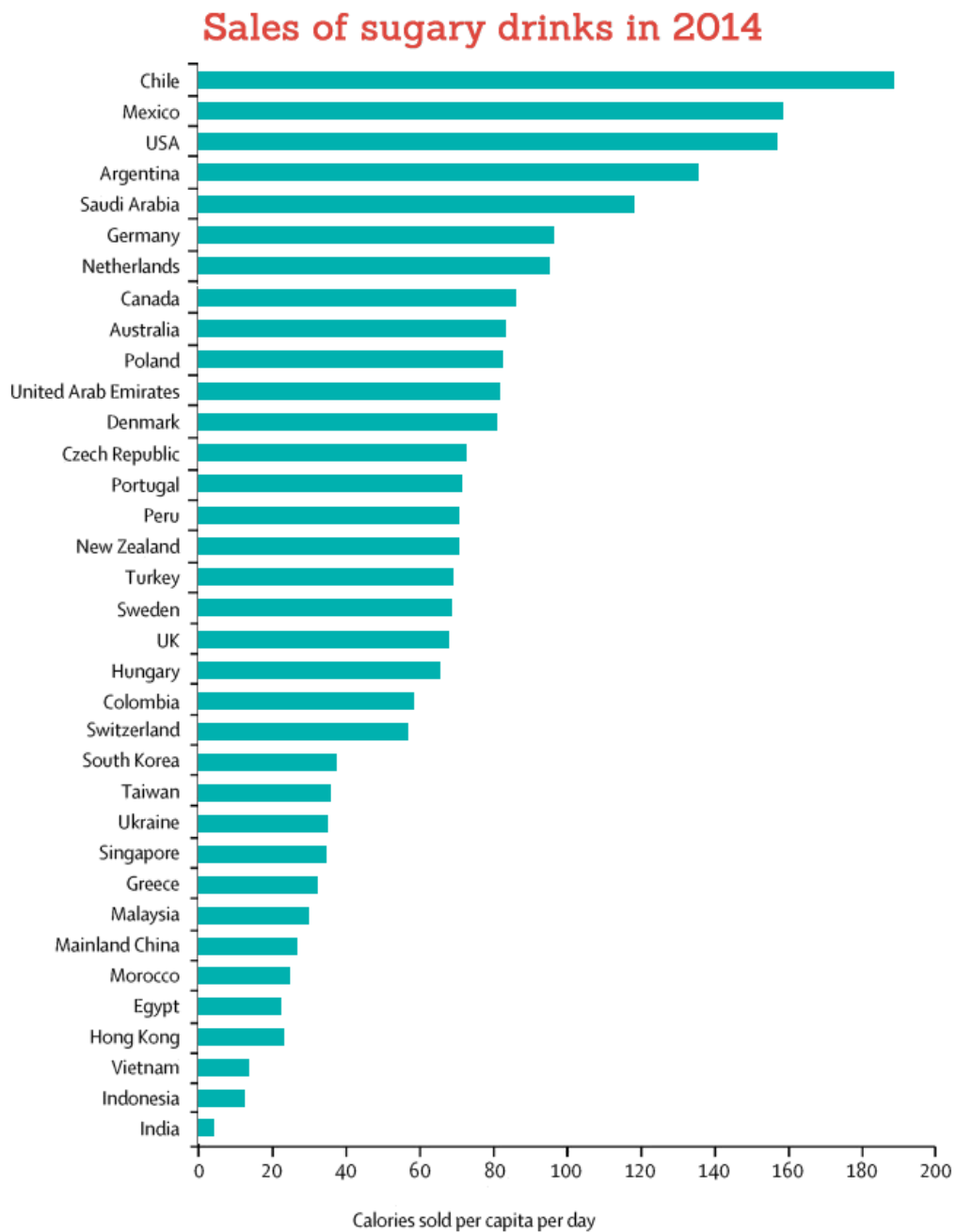
Sugar is a problem that goes way beyond just beverages. Sugar is a pervasive ingredient in our diet. It is a pervasive attempt to sweeten everything and convince the public tastes that sugar is necessary for food to taste ‘good.’ Liquid sugar is extra harmful partly because it is metabolized so quickly impacting bodily functions almost immediately.⁵⁷

A change in the nations attitude towards the health of America is slowly evolving. The American myth of “the more, the better” in context to the sugar in drinks has become detrimental to the health of Americans. The fact that revenue gained from the west coast and east coast sugar taxes serve different purposes shows another division between the American states. It is not uncommon to see the Philadelphia Eagles football team lift a Gatorade to their mouths on live TV. It is not uncommon to see a Philadelphian bite into a sugary sweet Tasty Kake, a symbol of Philadelphia and evidently America. American studies, which is the interdisciplinary study of American society and culture both past and present, allowed the research of the role of sugar in drink in America to be critically analyzed in context to the world today. The soda taxes, enacted on the east and west coasts have developed a better understanding of the role of sugary drinks in America and the potential avenues in which the soda tax revenue could be spent.

⁵⁷ Laurie Capitelli, e-mail to City Council Member, November 21, 2016, See Appendix E.

Appendix A

“Sales of sugary drinks in 2014” *Healthy Food America*



Appendix B

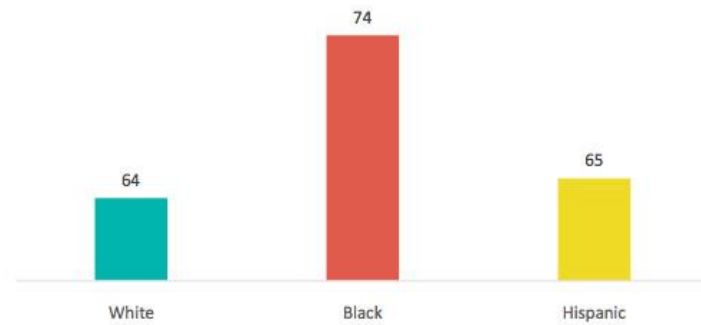
“Consumption can vary by race and type of drink”

Healthy Food America

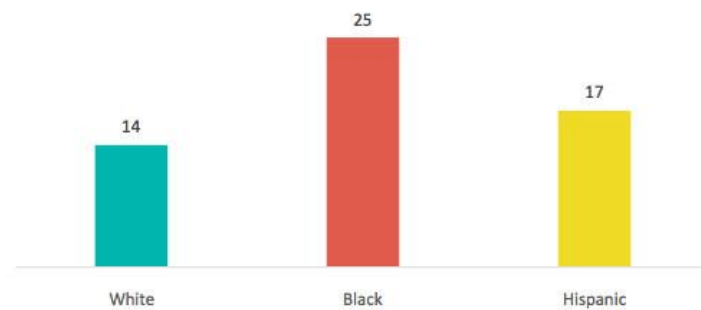
Consumption can vary by race and type of drink

Share of high school youth consuming one or more per day of:

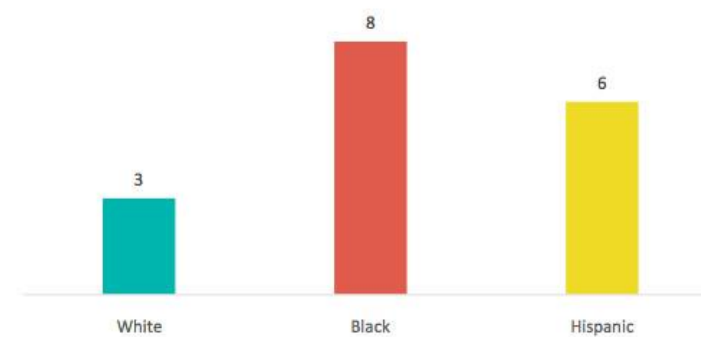
ALL SUGARY DRINKS



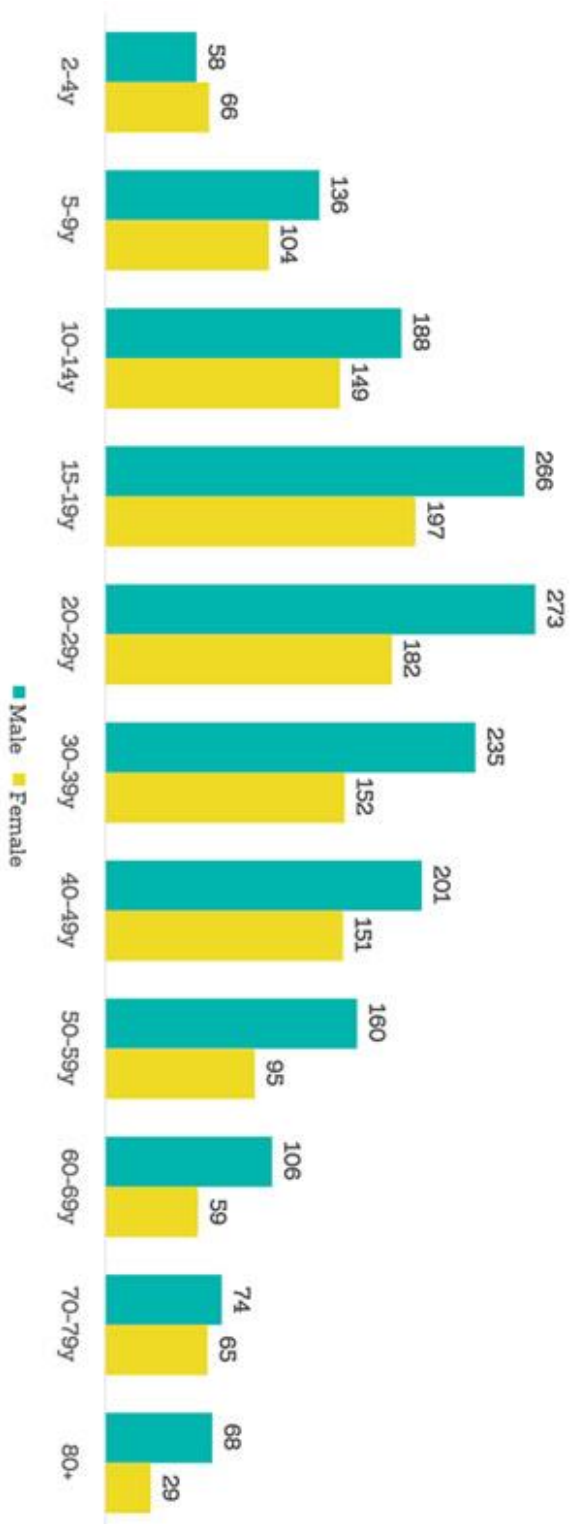
SPORTS DRINKS



ENERGY DRINKS



Everyday, youth and adults consume too many calories from sugary drinks NHANES 2011-12



Appendix D

(Phone Interview with Larry Tramutola, 29 November 2016)

Questions:

1. I read a NY Times article that quoted you saying, "I think Philadelphia may change the whole conversation about soda taxes." Could you explain this in more depth?
2. What role did you play in the soda tax legislation ruling in Berkley?
3. Why do you think this is so important?
4. The NY Times article also explained that you are advising other California communities who want to take part in this measure. How are you doing this?
5. What does this tax tell us about the role of sugar/food/drink in America?

Appendix E

(E-mail to Laurie Capitelli, 21 November 2016)

Hello. My name is Hannah Elliott. I am a junior at La Salle University located in Philadelphia, PA. I am an Elementary/ Special Education and American Studies major. The theme of my American Studies course this semester is examining the role of food and drink in American culture from the Puritans to the present. For my final paper I have chosen to research the soda tax that was enacted in cities in the U.S. I was wondering if you would be able to help me further my research and answer some questions that I have regarding the tax. It would mean a lot to me and would benefit my education.

Best,

Hannah Elliott

Questions:

1. What role did you play in the soda tax legislation ruling?
2. What does the actual legislation say concerning the soda tax?
3. Why do you think this is so important?
4. Is there any other area where this tax is has been put in California?
5. What does this tax tell us about the role of sugar/food/drink in America?

Appendix F

(E-mail to Kenneth B. Margulies, 6 December 2016)

Hello. My name is Hannah Elliott. I am a junior at La Salle University located in Philadelphia, PA. I am an Elementary/ Special Education and American Studies major. The theme of my American Studies course this semester is examining the role of food and drink in American culture from the Puritans to the present. For my final paper I have chosen to research the soda tax that was enacted in cities in the U.S. I recently came across a 6ABC News article of you speaking at the meeting where the tax was approved. I was wondering if you would be able to help me further my research and answer some questions that I have regarding the tax. It would mean a lot to me and would benefit my education.

Best,

Hannah Elliott

Appendix G

(E-mail to Kevin Feeley, 23 November 2016)

Hello. My name is Hannah Elliott. I am a junior at La Salle University located in Philadelphia, PA. I am an Elementary/ Special Education and American Studies major. The theme of my American Studies course this semester is examining the role of food and drink in American culture from the Puritans to the present. For my final paper I have chosen to research the soda tax that was enacted in cities in the U.S. I was wondering if you would be able to help me further my research and answer some questions that I have regarding the tax. It would mean a lot to me and would benefit my education.

Best,

Hannah Elliott

Questions:

1. I read an NY Times article that said you support the tax. What is your reasoning behind this?
2. Can you tell me anything about the organization you are involved with, Philadelphians for a Fair Future?
3. Why do you think this is whole issue is so important?
4. Is there any other area where this tax is has been put in California?
5. What does this tax tell us about the role of sugar/food/drink in America?

Appendix H

(E-mail to Jonathan Kirch, 8 December 2016)

Hello. My name is Hannah Elliott. I am a junior at La Salle University located in Philadelphia, PA. I am an Elementary/ Special Education and American Studies major. The theme of my American Studies course this semester is examining the role of food and drink in American culture from the Puritans to the present. For my final paper I have chosen to research the soda tax that was enacted in cities in the U.S. I was wondering if you would be able to help me further my research and answer some questions that I have regarding the tax. It would mean a lot to me and would benefit my education.

Best,

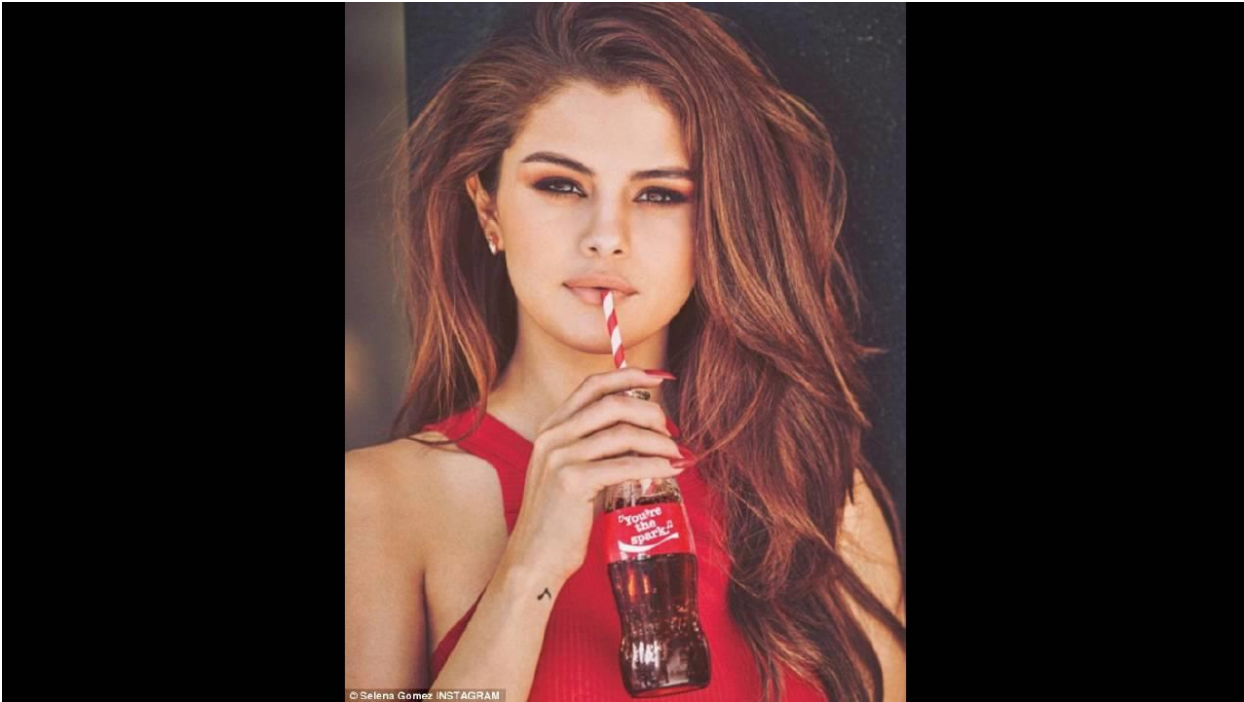
Hannah Elliott

Questions:

1. This was a big step for Philadelphia. What did you do in order to help this tax get passed?
2. Why do you think this is whole issue is so important?
3. How will this affect our city in the coming year?
4. What does this tax tell us about the role of sugar/food/drink in America?

Appendix I

(“Selena Gomez- Share a Coke and Song,” *Coca-Cola Company*)



Appendix J

(“Sugary Tax,” *American Heart Association*)



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