



Taxes on soft drinks and snacks: State legislation filed as of April 2009

State/Bill No.	Sponsors	Synopsis	Definition of soft drink/snack	Use of funds
<p><b>AZ HB 2107</b></p>	<p>Rep. David Bradley (D)  dbradley@azleg.gov</p>	<p>Beginning July 1, 2009 and ending June 30, 2012, in addition to all other taxes, there is levied and shall be collected by the department of revenue a tax on all soft drinks, soft drink syrup, simple syrup and powders or other base products used to produce a liquid soft drink.</p> <p>(Rates not specified in bill.)</p>	<p>"Powder or other base product" means a solid mixture of basic ingredients that is used in making, mixing or compounding soft drinks by mixing powder or other base product with water, ice, syrup, simple syrup, fruits, vegetables, fruit juice, vegetable juice or other product to make a complete soft drink.</p> <p>"Simple syrup" means a mixture of sugar and water.</p> <p>"Soft drink" means any nonalcoholic sweetened beverage that is sold for human consumption. Soft drink includes sweetened soda water, ginger ale, fruit or vegetable drinks that contain fifty per cent or less natural fruit or natural vegetable juice and other drinks and beverages that are commonly referred to as cola, soda, soda pop or soft drink.</p> <p>"Syrup" means the liquid mixture of basic ingredients that are used in making, mixing or compounding soft drinks by mixing the syrup with water, simple syrup, ice, fruits, vegetables, fruit juice or other product to make a complete soft drink.</p>	<p>Not specified.</p>

<p><b>HI HB 438</b></p> <p><b>Companion SB 185</b></p>	<p>Rep. Marilyn Lee, (D) Sen. Suzanne Chun Oakland (D)</p> <p><a href="mailto:senchunoakland@Capitol.hawaii.gov">senchunoakland@Capitol.hawaii.gov</a></p>	<p>Would establish a soft drink surcharge of an as yet undetermined amount.</p>	<p><b>Soft drink</b> means any soda, juice, or non-alcoholic beverage that is sold in separate containers and the contents of which contain more than X per cent sugar; provided that a soft drink is not coffee, tea, cocoa, a diet soda, a water product or a fruit drink that contains seventy per cent or more natural fruit juice.</p>	<p>Revenue will be used to establish a special fund to educate the public about the dangers of sugary soft drinks and a sugary diet; fund projects to support healthy lifestyles; fund community health centers and other projects and programs concerning healthy diet.</p>
<p><b>HI SB 355</b></p>	<p>Senator Sam Slom (R)</p> <p><a href="mailto:senslom@Capitol.hawaii.gov">senslom@Capitol.hawaii.gov</a></p>	<p>Exempts foods and beverages from excise taxes, except for certain foods such as soft drinks and certain prepared foods.</p>	<p><b>Soft drinks</b> mean nonalcoholic beverages that contain natural or artificial sweeteners. Soft drinks do not include beverages that contain milk or milk products; soy, rice or similar milk substitutes; or greater than 50% vegetable or fruit juice by volume.</p> <p><b>Prepared food</b> does not include the following food or food ingredients:</p> <ul style="list-style-type: none"> <li>(1) Food sold in an unheated state by weight or volume as a single item; or</li> <li>(2) Bakery items, such as bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, or tortillas.</li> </ul>	<p>Not specified.</p>
<p><b>MD SB 40</b></p>	<p>Senator David Harrington (D)</p> <p>david.harrington@senate.state.md.us)</p>	<p>Would repeal exemption of sales and use tax for certain snack foods and sugar sweetened beverages.</p>	<p>Soft drink: "soft drink or carbonated beverage" Snack food: potato chips and sticks; corn chips, including tortilla chips; pretzels; cheese puffs and curls; pork rinds; extruded pretzels and chips; popped popcorn; nuts and edible seeds; snack mixtures that contain any one or more of the foods listed above.</p>	<p>Not specified.</p>

			Does not apply to food stamp eligible food.	
<b>MA HB 2701</b>	Rep. William Brownsberger (D) <a href="mailto:Rep.WilliamBrownsberger@House.State.MA.US">Rep.WilliamBrownsberger@House.State.MA.US</a>	8% tax on soft drinks 10% on snack foods	<p><b>Soft drinks:</b>  "Powder" or "other base" means a solid mixture of basic ingredients used in making, mixing or compounding soft drinks by mixing the powder or other base with water, ice, syrup or simple syrup, fruits, vegetables, fruit juice, vegetable juice, or any other product suitable to make a complete soft drink.</p> <p>"Simple syrup" means a mixture of sugar and water.</p> <p>"Soft drink" means any non-alcoholic beverage sold for human consumption including, but not limited to, the following: soda water, ginger ale, all drinks commonly referred to as cola, lime, lemon, lemon-lime and other flavored drinks whether naturally or artificially flavored, including any fruit or vegetable drink containing fifty percent (50%) or less natural fruit juice, natural vegetable juice, and all other drinks and beverages commonly referred to as soft drinks but not including coffee or tea unless the coffee or tea is bottled as a liquid for sale.</p> <p>"Syrup" means the liquid mixture of basic ingredients used in making, mixing or compounding soft drinks by mixing the syrup with water, simple syrup, ice, fruits, vegetables, fruit juice, vegetable juice, or any other product suitable to make a complete soft drink.</p> <p><b>"Minimally-nutritious snack foods"</b> shall mean any item that is ordinarily sold for consumption without further preparation and does not meet</p>	Would establish a fund to finance innovative projects to increase access for all residents to healthy, fresh, local food and exercise. This could include financing for fresh food initiatives such as infrastructure for small neighborhood stores to carry fresh produce and farm-to-institution efforts, to be funded through a new tax on sweetened beverages and minimally nutritious snack foods that don't meet Institute of Medicine standards.

			<p>the most recent Institute of Medicine standards for high school students:  Fruits, vegetables, whole grains, and related combination products and nonfat and low-fat dairy that are limited to 200 calories or less per portion as packaged and:</p> <ul style="list-style-type: none"> <li>· No more than 35 percent of total calories from fat</li> <li>· Less than 10 percent of total calories from saturated fats</li> <li>· Zero Trans Fat (&gt; 0.5 g per serving)</li> <li>· 35 percent or less of calories from total sugars, except for yogurt with no more than 30 g of total sugars, per 8-oz. portion as packaged</li> <li>· Sodium content of 200 mg or less per portion as packaged</li> </ul>	
<b>NM SB 69</b>	<p>Se. Gerald Ortiz y Pino (D)  <a href="mailto:jortizyp@msn.com">jortizyp@msn.com</a></p>	<p>Would eliminate the deduction from gross receipts for receipts from the sale of soft drinks.</p>	<p>Nonalcoholic flavored beverage containing a sweetener additive, such as corn fructose, sugar or aspartame, if the beverage is:</p> <ul style="list-style-type: none"> <li>(a) ginger ale, cola or a drink commonly referred to as a soft drink; or</li> <li>(b) made from powder, syrup, concentrate or any other base product intended for mixing to produce a drink commonly referred to as a soft drink.</li> </ul>	<p>Not specified.</p>
<b>NY HB 2455</b>	<p>Rep. Felix Ortiz (D)  Zimbert@assembly.state.ny.us</p>	<p>Would impose a one percent tax on sales of sweets or snacks (according to USDA nutrient database standards), sales on movie theater tickets, expenditures for TV advertising for food products, video games and related equipment broadcast before or after TV shows whose audience (as measured by recognized industry standards) consists of children under 18.</p>	<p>Drinks, sweets and snacks: those listed as such in the USDA national nutrient database.  <a href="http://www.nal.usda.gov/fnic/foodcomp/search/">http://www.nal.usda.gov/fnic/foodcomp/search/</a></p>	<p>Earmarked to create a childhood obesity prevention program fund. Administered by the commissioner of health. In addition, would tax an additional one-quarter of one percent on video and computer game sales or rentals, video game cartridges, CDs, components or accessories including game controllers.</p>

<p><b>RI SB 241</b></p>	<p>Senator Susan Sosnowski (D) <a href="mailto:sen-sosnowski@rilin.state.ri.us">sen-sosnowski@rilin.state.ri.us</a></p>	<p>An act relating to taxation—optional sales and use tax on sugar sweetened beverages.</p> <p>Purpose: impact behavior at point of purchase by increasing cost; and support local government’s ability to increase revenue through sales and use tax</p> <p>Can be up to 20% tax on any non-diet soft drink, soda, pop, sports drink, sweet tea, fruit drinks, and punches. Excludes 100% fruit juices including carbonated water, flavored or sweetened with non-nutritive sweeteners.</p>	<p>Extent of definition:</p> <p>Non-diet soft drink, soda, pop, sports drink, sweet tea, fruit drinks, and punches. Excludes 100% fruit juices including carbonated water, flavored or sweetened with non-nutritive sweeteners.</p>	<p>Funds would go into general revenue.</p>
<p><b>RI SB 675</b></p>	<p>Senator Rhoda Perry (D) <a href="mailto:sen-perry@rilin.state.ri.us">sen-perry@rilin.state.ri.us</a></p>	<p>This act would impose a tax on soft drinks and syrups and require all distributors, manufacturers or sellers of soft drinks and syrups to obtain a license in order to conduct such business.</p> <p><b>Tax rate :</b></p> <ol style="list-style-type: none"> <li>(1) Four dollars (\$4.00) per gallon of syrup or simple syrup sold or offered for sale;</li> <li>(2) (2) Forty-two cents (\$0.42) per gallon of bottled soft drinks sold or offered for sale; and</li> <li>(3) (3) When a package or container of powder or base product is sold or offered for sale in the state of Rhode Island, the tax on the sale of each package or container is equal to forty-two cents (\$0.42) for each gallon of soft drink that may</li> </ol>	<ul style="list-style-type: none"> <li>• "Soft drink" means any nonalcoholic beverage, whether naturally or artificially flavored, whether carbonated or noncarbonated, sold for human consumption, including, but not limited to, soda, water, cola and other flavored drinks, any fruit or vegetable drink containing fifty percent (50%) or less of natural fruit juice or natural vegetable juice and all other drinks and beverages commonly referred to as soft drinks, but not including coffee or tea unless the coffee or tea is bottled as a liquid for sale.</li> <li>• "Syrup" means the liquid mixture of basic ingredients used in making, mixing or compounding soft drinks by mixing the syrup with water, simple syrup, ice, fruits, vegetables, fruit juice, vegetable juice or any other product suitable to make a soft drink.</li> <li>• "Powder or base product" means a solid mixture of basic ingredients used in making, mixing or compounding soft drinks by mixing</li> </ul>	<p>All moneys received by the tax administrator under the provisions of this chapter shall be paid over to the general treasurer.</p>

		<p>be produced from each package or container by following the manufacturer's instructions. This tax applies when the powder or base product is sold to a retailer for sale to the ultimate consumer after the soft drink is produced by the retailer.</p> <p>(b) A retailer who purchases bottled soft drinks, syrup, simple syrup or powder or base product from an unlicensed distributor, manufacturer or wholesale dealer shall be liable for the tax imposed in subsection 44-66-2(a).</p>	<p>the powder or other base with water, ice, syrup, simple syrup, fruits, vegetables, fruit juice, vegetable juice or any other product suitable to make a soft drink.</p>	
<b>VT</b>	<p>Representative Kathy Pellett (D)</p> <p>kpellett@leg.state.vt.us</p>	<p>Statement of purpose: This bill proposes to levy a sales tax on soft drinks.</p>	<p>Soft drinks: means nonalcoholic beverages that contain natural or artificial sweeteners, but does not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50 percent of vegetable or fruit juice by volume.</p>	<p>Not specified.</p>

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