

Sugary Drink Messaging for Policy Change

TIERED TAX
MESSAGING
GUIDE

A Supplemental Resource for Advocates

UPDATED JULY 2021



American
Heart
Association.

American Heart Association.



Introduction

At the end of 2020, Voices for Healthy Kids conducted message research to help inform our policy efforts to decrease sugary drink consumption. The key learnings and insights from this research are summarized in this [messaging guide](#).¹ We also reviewed messaging resources, including information about how to communicate about a tiered sugary drink tax.

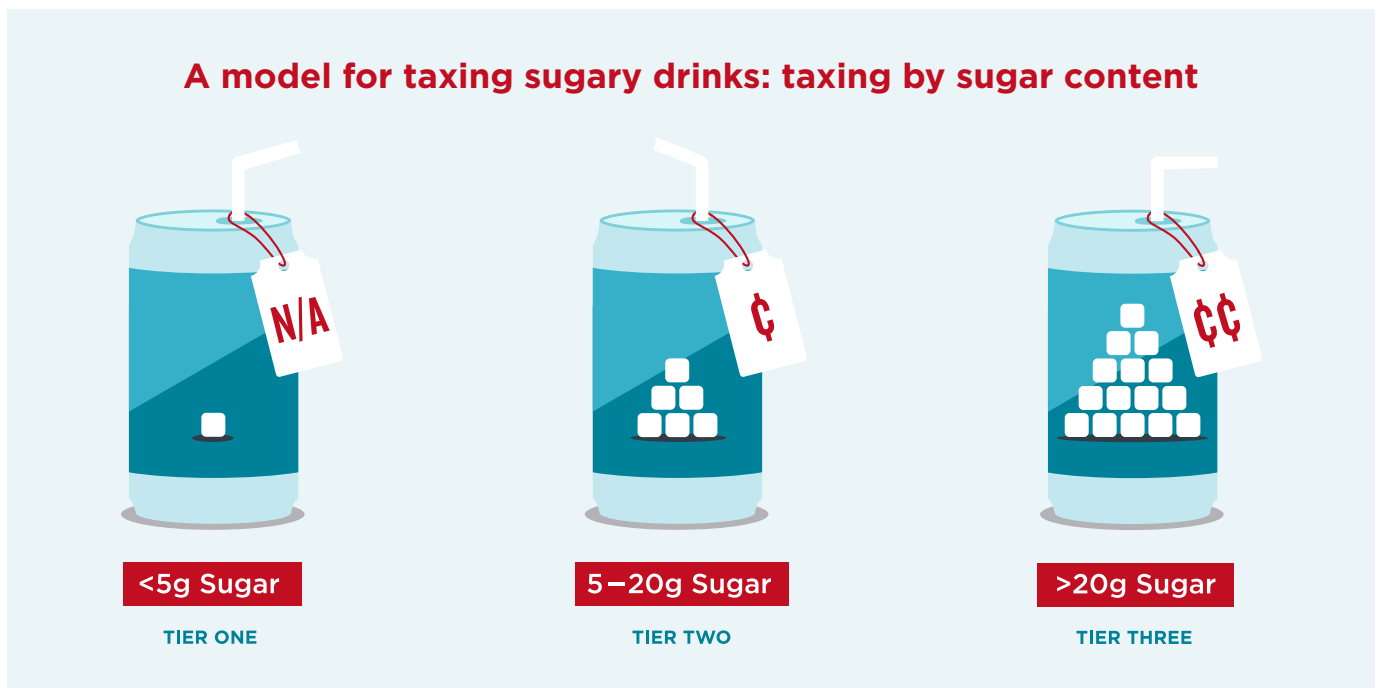
This resource includes messages that specifically focus on a tiered sugary drink tax and should be used alongside other sugary drinks messaging resources. We recognize messages will need to be adapted for your community, campaign and environment.

About Tiered Sugary Drink Tax

A tiered sugary drink tax is an approach that considers grams of added sugars per fluid ounce and levies by the tax volume. Taxing by sugar content can reduce overall added sugars consumption significantly. In the U.S., all current local sugary drink taxes are based on volume, but tiered and sugar-based taxes have been implemented in other parts of the world.

This is an excise tax levied at the distributor level, which creates an incentive for the beverage industry to reformulate beverages to reduce the amount of added sugar. Consumers see the price difference of each drink on the shelf, where they make the decision on what to purchase.

The American Heart Association recommends three tiers: drinks with little or no added sugars not taxed at all, drinks with moderate amounts of added sugars subject to a smaller tax rate, and drinks with a lot of added sugars subject to a higher tax rate.



¹ The messaging guide provides advocates, stakeholders and decision-makers with insights, message framing tips and sample messages based on the research and American Heart Association science.



Audience Definitions

The messages on the following page can be used to communicate with two key audience groups: **community and advocacy leaders** and **decision-makers**. We've included an audience key (right-hand column on the following page) to help you determine which message may resonate best with which audience.

Community and Advocacy Leaders

Community and advocacy leaders include those who may work with you on a sugary drink tax campaign. These leaders may join a coalition or lend their support in other ways, such as serving as a spokesperson, sharing information with their networks or sharing connections to decision-makers and other stakeholders who could be helpful to the campaign. Having their support can help generate further support.

Decision-Makers

Decision-makers are defined as policymakers.

1 START BY DEFINING A TIERED TAX.		AUDIENCE(S)
Tiered tax for varied sugar content	The amount of added sugars in a single serving of a sugary drink — including sports drinks, fruit drinks or soda — can vary considerably. In fact, an 8-ounce serving of a fruit drink can contain anywhere from 1 gram to nearly 60 grams of added sugars. ² A tiered tax on sugary drinks establishes different tax rates based on how much sugar is in a drink. As the amount of sugar increases, the tax increases. Taxing drinks by sugar content can significantly reduce added sugars consumption.	Community and Advocacy Leaders Decision-Makers
2 THEN, SUPPORT YOUR DEFINITION AND CLAIM THAT TAXING DRINKS BY SUGAR CONTENT CAN SIGNIFICANTLY REDUCE ADDED SUGARS CONSUMPTION.		AUDIENCE(S)
Evidence	Tiered taxes on sugary drinks can reduce consumption of drinks with added sugars. One year after a tiered tax was adopted in the U.K., consumption of added sugars from soft drinks fell by 10%. ³ This reduction in sugary drink consumption may lead to a greater decline in chronic diseases like heart disease and type 2 diabetes over time — helping people live longer and healthier lives, reducing health care costs for families and businesses, and strengthening the economy in [LOCATION].	Community and Advocacy Leaders Decision-Makers
Alcohol taxes	Many states, including [LOCATION IF APPLICABLE], already tax wine and beer based on alcohol content. It's time to consider a similar approach for sugary drinks. An 8-ounce serving of a fruit drink can contain anywhere from 1 gram to nearly 60 grams of added sugars. ⁴ A tiered tax on sugary drinks establishes different tax rates based on how much sugar is in the drink. As the amount of sugar increases, the amount of tax per ounce increases. This approach would have the most significant impact on our communities.	Decision-Makers
AHA recommendation	By placing greater taxes on higher-sugar beverages and lower taxes on lower-sugar beverages, [LOCATION] has an opportunity to adopt policies that can change the overall health of communities. In fact, the American Heart Association recommends a tiered tax based on sugar content because research shows this approach would have the most significant impact on the health of individuals and families. ⁵	Community and Advocacy Leaders
Consumer choice	The tiered tax structure means consumers will see price differences right on the shelf when they are deciding what to buy. With more choices at different price points, consumers can choose drinks with less added sugars at a lower price. When some sugary drinks are taxed at higher rates and people still choose to buy them, the revenue could go back into the community to support community health initiatives and education, upgrades to parks and playgrounds and other community investments.	Community and Advocacy Leaders Decision-Makers

2 Harris JL, Schwartz MB, LoDolce M, Munsell C, Fleming-Milici F, Elsey J, et al. Sugary Drink FACTS 2014: Some progress but much room for improvement in marketing to youth. November 2014. Available at: https://www.sugarydrinkfacts.org/resources/SugaryDrinkFACTS_Report.pdf.

3 Pell D, Mytton O, Penney TL, Briggs A, Cummins S, Penn-Jones C, et al. Changes in soft drinks purchased by British households associated with UK soft drinks industry levy: controlled interrupted time series analysis. *BMJ*. 2021; 10:372:n254. doi: 10.1136/bmj.n254.

4 Harris JL, Schwartz MB, LoDolce M, Munsell C, Fleming-Milici F, Elsey J, et al. Sugary Drink FACTS 2014: Some progress but much room for improvement in marketing to youth. November 2014. Available at: https://www.sugarydrinkfacts.org/resources/SugaryDrinkFACTS_Report.pdf.

5 American Heart Association. Policy In Brief: Tiered Taxation for Sugary Drinks. February 2018. Available at: <https://www.heart.org/-/media/files/about-us/policy-research/policy-positions/sugary-beverages/aha-tiered-tax-policy-in-brief-2018.pdf?la=en>.