AMERICAN MEDICAL ASSOCIATION HOUSE OF DELEGATES

Resolution: 414
(A-17)

Introduced by: American College of Preventive Medicine

Subject: Imposing Taxes on Sugar-Sweetened Beverages

Referred to: Reference Committee D
(Corliss A. Varnum, MD, Chair)

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Whereas, The last two decades have witnessed an increasing epidemic of obesity in the United States in adult populations as well as pediatric and adolescent populations[1]; and

Whereas, Adults who are overweight or obese are more likely to develop hypertension, dyslipidemia, type 2 diabetes, cardiovascular disease, stroke, gallbladder disease, osteoarthritis, sleep apnea and respiratory problems, and some cancers (endometrial, breast, and colon); and

Whereas, Children and adolescents who are overweight or obese are more likely to develop type 2 diabetes and early indicators of cardiovascular disease[2]; and

Whereas, Sugary beverages have been a major contributory factor to excess calories and have no nutritional value[3]; and

Whereas, Other countries, including Mexico, and US jurisdictions, such as Berkeley, California, have demonstrated a reduction of sugary beverage consumption with the institution of a tax per ounce without a negative economic effect on businesses[4,5]; and

Whereas, Philadelphia is the largest city to pass a sugary beverage tax that is generating higher-than-expected revenues, despite facing a lawsuit from the beverage industry to stop the tax[5]; and

Whereas, Fifteen national health organizations, including the American Heart Association, the American Cancer Society Cancer Action Network, and the National Association of County and City Health Officials, have strongly supported the Philadelphia soda tax both as passed in law and in supporting the current legal challenge[6]; and

Whereas, Obesity-attributable medical expenditures in the United States are estimated to be $75 billion annually, and about half of these expenditures are financed by Medicare and Medicaid[7]; and

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[1] https://www.cdc.gov/nchs/data/databriefs/db219.pdf
[2] Dabelea et al JAMA 2017; 317: 825-835
[3] https://www.hsph.harvard.edu/nutritionsource/sugary-drinks-fact-sheet/
[4] Colchero et al BMJ 2015; 352: h6704
[5] http://www.santafenewmexican.com/news/education/other-cities-offer-hints-of-what-santa-fe-can-expect/article_3abb8199-0e47-5646-b0e2-5d9c4762e89d.html
[6] http://newsroom.heart.org/news/support-from-15-national-organizations-for-philadelphia-sugary-drink-tax
[7] Finkelstein EA, et al. *Obesity Research* 2004; 12: 18-24

Whereas, In 1942, when soft-drink consumption was about one-tenth what it is today, the AMA Council on Foods and Nutrition warned: "From the health point of view it is desirable especially to have restriction of such use of sugar as is represented by consumption of sweetened carbonated beverages and forms of candy which are of low nutritional value. The Council believes it would be in the interest of the public health for all practical means to be taken to limit consumption of sugar in any form in which it fails to be combined with significant proportions of other foods of high nutritive quality."[8]; therefore be it

RESOLVED, That our American Medical Association endorse the efforts of states, counties, and cities that seek to impose sugary beverage taxes to reduce obesity and the attendant risks of chronic disease (Directive to Take Action); and be it further

RESOLVED, That our AMA encourage state and local medical societies to support the adoption of state and local taxes on sugar-sweetened soft drinks. (New HOD Policy)

Fiscal Note: Modest – between $1,000 - $5,000

Received: 05/02/17

**RELEVANT AMA POLICY**

**Taxation of All Tobacco Products and Electronic Nicotine Delivery Systems (ENDS) H-495.987**
1. Our AMA will work for and encourages all levels of the Federation and other interested groups to support efforts, including education and legislation, to increase federal, state, and local excise taxes on all tobacco products and electronic nicotine delivery systems (ENDS), including e-cigarettes, in order to discourage use.
2. An increase in federal, state, and local excise taxes for such products should include provisions to make substantial funds available that would be allocated to health care needs and health education, and for the treatment of those who have already been afflicted by tobacco-caused illness, including nicotine dependence, and to support counter-advertising efforts.
3. Our AMA continues to support legislation to reduce or eliminate the tax deduction presently allowed for the advertisement and promotion of all tobacco products; and advocates that the added tax revenues obtained as a result of reducing or eliminating such advertising/promotion tax deduction be utilized by the federal government for expansion of health care services, health promotion and health education.
CSA Rep. 3, A-04 Modified: BOT Rep. 8, A-05 Reaffirmed: BOT Rep. 8, A-08 Modified in lieu of Res. 412, A-15 Modified in lieu of Res. 419, A-15

**Taxes on Beverages with Added Sweeteners H-150.933**
1. Our AMA recognizes the complexity of factors contributing to the obesity epidemic and the need for a multifaceted approach to reduce the prevalence of obesity and improve public health. A key component of such a multifaceted approach is improved consumer education on the adverse health effects of excessive consumption of beverages containing added sweeteners. Taxes on beverages with added sweeteners are one means by which consumer education campaigns and other obesity-related programs could be financed in a stepwise approach to addressing the obesity epidemic.
2. Where taxes on beverages with added sweeteners are implemented, the revenue should be used primarily for programs to prevent and/or treat obesity and related conditions, such as educational ad campaigns and improved access to potable drinking water, particularly in schools and communities disproportionately effected by obesity and related conditions, as well as on research into population health outcomes that may be affected by such taxes.
3. Our AMA will advocate for continued research into the potentially adverse effects of long-term consumption of non-caloric sweeteners in beverages, particularly in children and adolescents.
CSAPH Rep. 5, A-12 Reaffirmation A-13

[8] *JAMA* 1942; 120: 763-5