

## Shorthouse, Ashley HLTH:EX

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**From:** Forster-Coull, Lisa HLTH:EX  
**Sent:** Monday, May 25, 2009 9:53 AM  
**To:** Arber, Catherine HLS:EX  
**Cc:** Woodland, Laurie HLTH:EX  
**Subject:** Service Plan 2009-2010.doc



Service Plan  
2009-2010.doc

Finally, my apologies, here is the draft for healthy eating. I wrote S13, S17  
S13, S17 I am looking forward to reviewing all the director's service plans  
when you and your team pull them all together in one document. Lisa

## **Healthy Eating**

**Goal: To enhance nutritional health of British Columbians by creating health promoting environments and by improving access to health programs and information.**

S13, S17

Pages 3 through 39 redacted for the following reasons:

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S13, S14, S17 and Not Responsive

12 oz can of pop - 30¢ to 40¢

andy - to have in your backpocket  
man

**Forster-Coull, Lisa HLS:EX**

**From:** Bocskei, Elietha HLS:EX  
**Sent:** Thursday, April 29, 2010 8:41 AM  
**To:** Forster-Coull, Lisa HLS:EX  
**Cc:** Day, Meghan HLS:EX  
**Subject:** information on taxation of SSB for Grant

like our list!

- 33 states now have sales taxes on sugar sweetened beverages as part of their regular sales tax. However, the taxes are too small (3-7%) to affect consumption/purchasing patterns, in many cases consumers do not know they exist, and revenues are not used for nutrition programs.
- 17 states (as of April, 2010) have filed for sugar sweetened beverages tax legislation in 2009/2010, though none of these have been passed. Sugar sweetened beverages (also known as soft drinks in the US) are those sweetened with sugar, high fructose corn syrup, or any other caloric sweetener.
- The New York governor is advocating for a **penny-per-ounce tax on sweetened beverages**. This would equate to an extra 12 cents per can (March 2010). The Executive Budget proposes an excise tax of \$7.68 per gallon for beverage syrups or simple syrups, and \$1.28 per gallon for bottled soft drinks, powders or base product, an approximately one cent per ounce increase in the cost of soft drinks. Taxable sugar-sweetened beverages will include those that contain more than ten calories per eight ounces, such as soda, sports drinks, "energy" drinks, colas, fruit or vegetable drinks containing less than 70% natural fruit or vegetable juice, and bottled coffee or tea. Milk, milk products, milk substitutes, dietary aids, and infant formula would be exempt.  
- how much do drinks cost? 12¢/11oz
- The California governor is also advocating for a tax on sweetened beverages (2010). Senate Bill 1210 would levy a **one cent tax on every teaspoon of sugar or caloric sweetener** added to beverages. Revenues will go directly to cities for funding parks, recreation, and obesity prevention programs in public schools throughout the state.
- The Philadelphia mayor proposed 2010-2011 city budget includes a **2 cents an ounce tax on all sugar-sweetened drinks** from sodas to energy drinks and more. The proposed tax would not be imposed on baby formula and sugar free drinks. But it would mean an extra 40 cents for a 20-ounce bottle of Coke and 64 cents added to each quart of chocolate milk.
- According to the New England Journal of Medicine, a **penny-per-ounce excise tax** could reduce consumption of sugared beverages by more than 10 percent. If effects are linear, then it is estimated that a sugar sweetened beverage tax at 18% would correspond to a 20% reduction of excess BMI gain. No other anti-obesity policy has demonstrated a reduction of that magnitude yet. Therefore, a sugar sweetened beverage tax is expected to impact consumer behaviours and shift obesity rates IF the tax is of sufficient significance.

Have the demonstration!

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S13

Pages 41 through 42 redacted for the following reasons:

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S13

S13, S17

# Sweetened Beverage Tax

Spring  
2010

**Summary Synthesis of Evidence Regarding the Health Impact of Sweetened Beverage Consumption**  
**Ministry of Healthy Living and Sport**  
**May 18, 2010**

**Why does BC need policy measures to reduce consumption of sweetened beverages?**

**Scope of the problem**

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Canada is in the midst of an epidemic of overweight and obesity. Currently, 59 percent of adult Canadians are either overweight or obese<sup>1</sup>. There has also been a dramatic increase in unhealthy weights in children. In 1978 only 15 percent of children were overweight or obese. By 2004 Statistics Canada found that 29 percent of adolescents have unhealthy weights<sup>2</sup>. Most adolescents do not outgrow this problem and in fact, many continue to gain excess weight<sup>3</sup>. If current trends continue, by 2040 up to 70 percent of adults aged 40 years will be either overweight or obese<sup>4</sup>.

Adults who have unhealthy weights are at increased risk of heart disease<sup>5</sup>, cancer<sup>6</sup>, and stroke and type 2 diabetes<sup>7</sup>. The annual cost of obesity to the healthcare system in British Columbia in 2000 was estimated to be \$380 million per year based on doctors' fees, hospital days, and pharmacare costs<sup>8</sup>. This cost is estimated to be as high as \$830 million per year when including indirect costs of obesity, second only to tobacco. Adults affected by obesity may die up to 3 to 7 years earlier than counterparts with a healthy body weight<sup>9</sup>.

The resultant toll in dollar cost and life lost is a call for action. Obesity is difficult to reverse and public health measures must include effective prevention beginning in childhood.

**Why to target sweetened beverages?**

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Excessive weight gain is the result of an imbalance of energy consumed and energy expended. Improving the health of our population will require effort to both increase physical activity and to decrease caloric consumption. No single solution will help everyone but there is sufficient evidence to support some single solution – as part of a comprehensive, multi-faceted strategy - as benefiting a significant proportion of the population.

In BC sweetened beverages are consumed in excess in particular, by youth. This is largely due to their wide availability, large portion sizes, low cost, direct marketing and the recent introduction of many new varieties and flavours “to try”. All sweetened beverages contain no essential nutrients and can compromise health by displacing healthy food and beverage choices. Sugar sweetened beverages have been associated with weight gain, obesity and increased risk of heart disease.

Many experts including CDC in Atlanta<sup>10</sup>, the Institute of Medicine<sup>11</sup>, the American Academy of Pediatrics<sup>12</sup> and Robert Wood Johnson Foundation<sup>13</sup> have put forth recommendations to reduce consumption of sugar sweetened beverages to target obesity prevention. Beverages with non-caloric (artificial) sweeteners also warrant attention because even though they are low in calories they are associated with many of the same adverse health effects seen with the consumption of sugar sweetened beverages – including displacing milk consumption and increases in weight gain. If action is unparallel, the public perception may conclude wrongfully that ‘diet’ beverages are a healthier alternative or that the

government condones 'dieting' yielding particularly grave concern for children and youth and scepticism/distrust for government action.

A 2010 US study estimated that the rising daily intake of sugar-sweetened beverages in 1999-2000 contributed to 75,000 new cases of diabetes, 14,000 new cases of CHD, and 60,000 additional life-years burdened by CHD from 2000-2010. They estimated the excess disease from sweetened beverages to have increased healthcare costs by 1.4 billion U.S. dollars over this period and contributed to at least 7,000 excess deaths and 31,000 life-years lost<sup>14</sup>.

Reducing the consumption of all sweetened beverages (caloric and non-caloric) will reduce the risk of obesity and many other health problems, including type 2 diabetes, heart disease, poor bone health, poor nutrition and the effects of excess caffeine consumption in BC.

Evidence:

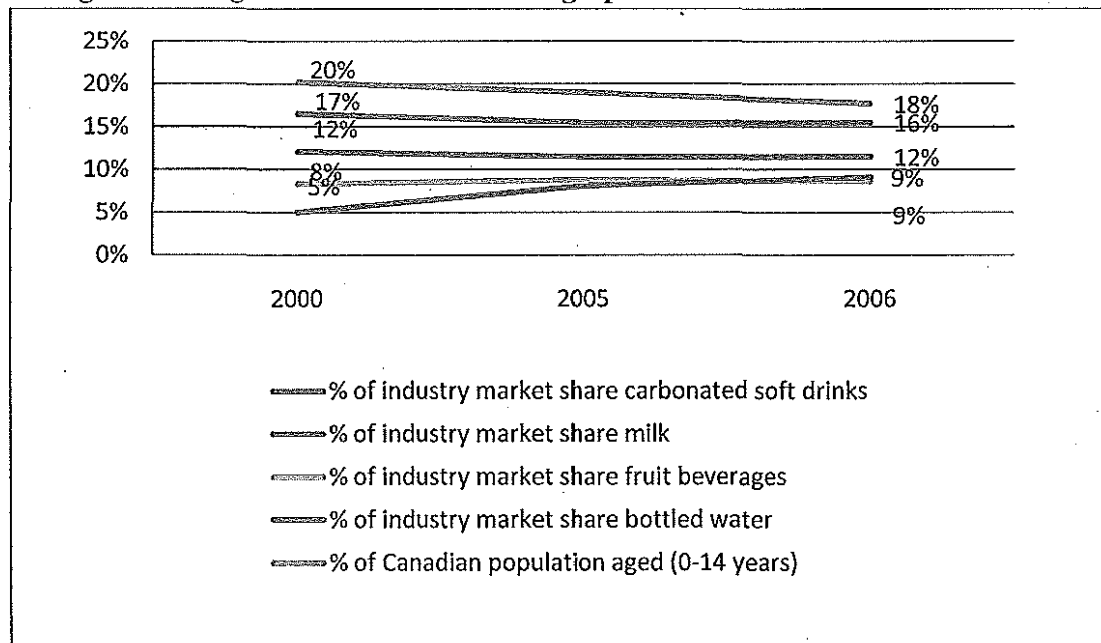
- Although research remains mixed, numerous studies have linked sweetened beverages to excess weight gain and obesity<sup>15 16 17 18 19</sup>.
- Two proposed mechanisms that drive excess weight gain as a consequence of sweetened beverage consumption are: 1) individuals do not compensate for excess liquid calories by reducing consumption of calories from solid food<sup>20 21 22</sup>; and 2) consumption of sugar sweetened beverages may induce hunger and thereby increased consumption of other foods<sup>23</sup>.
- An energy imbalance of only 150 excess calories per day, equivalent to one can of cola, results in a pound of fat gained per month<sup>24</sup>. An additional 300mls of sugar sweetened beverage has been shown to increase a child's risk of being overweight by 60 percent<sup>25</sup>.
- Sugar sweetened beverages have been linked to several other health problems including type 2 diabetes<sup>26 27</sup> and risk of heart disease<sup>28</sup>. The consumption of sweetened beverages – both caloric and non caloric - have also been shown to: replace milk<sup>29 30 31</sup>, thus reducing the intake of important nutrients contained in the milk<sup>32 33</sup>; lead to poor bone health<sup>34 35 36 37</sup>; result in nutrient inadequacies<sup>38 39 40 41</sup>; and result in excess caffeine consumption, causing anxiety, withdrawal symptoms and poor-quality or reduced sleep -in particular in children and adolescents<sup>42 43</sup>.
- School-based programs to reduce sweetened beverage consumption have reduced consumption in parallel with reducing body mass index among overweight children<sup>44 45</sup> and insulin levels, a risk factor for type 2 diabetes<sup>46</sup>. An evaluation of Sip Smart! BC – a program for Grades 4, 5 and 6 students to raise awareness of the negative health effects of sugar-sweetened beverages- has decreased students' preference for sugary drinks and reduced sugar intake from beverages, in particular those who were consuming 25 or more teaspoons of sugar a day from their beverage intake.
- *The 2004 Canadian Community Health Survey: Nutrition*, found that beverages account for 20 percent of daily calorie intake for Canadians. In youth, almost half of these calories are from sugar sweetened beverages such as soft drinks and fruit drinks with less than 100 percent fruit



juice. Over half of Canadian male teens report having had a soft drink the previous day and the average serving size was over 700mls, containing over 300 calories<sup>47</sup>. An overweight 15 year old would have to job 40 minutes to compensate for these calories and even more effort would be required to lose weight. Results from research by the McCreary Centre Society (2009) confirmed consistent findings of 42 percent of BC youth having consumed one or more sweetened beverages the day prior to the interview<sup>48</sup>.

- According to Statistics Canada sweetened beverage consumption per person has doubled from the 1970s (60 litres) to late 1990's (120 litres). In the last decade (to 2006), consumption dropped to 100 litres, but continues to dominate the market share for all beverages. Soda/pop consumption makes up the majority of sweetened beverages at 87 litres<sup>49</sup>. The drop in consumption may be explained in part by the 2.5 percent decrease in Canadians under 14 years from 2001-2006 -- identified as the main consumer-base of these beverages<sup>50</sup>.

**Change in beverage market share and demographics in Canada from 2001-2006**



- Sweetened beverages are palatable, widely available and inexpensive. The beverage industry invests millions of dollars each year alerting consumers to these facts. Unfortunately the industry does not focus the same efforts into informing consumers about the potential ill effects these products may have on their health. Where food and water are essential to life, sweetened beverages are not. They are high in calories and do not contain essential nutrients. These products should be viewed as liquid candy and not as a source of hydration or essential nutrients.

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**Scan of Sweetened Beverage Tax Legislation – Summary**  
**Ministry of Healthy Living and Sport**  
**May 18, 2010**

**Sweetened Beverage Tax Legislation**

The effectiveness of tobacco taxes in reducing tobacco use has stimulated interest in taxes as a policy tool for helping to reverse the national rise in obesity rates. Charging a tax on sweetened beverages could help prevent the health problems associated with these beverages, both by providing a source of funding for obesity prevention and treatment programs and by potentially reducing consumption.

In the United States, several states currently leverage existing state tax policies to impose modest sales tax on sweetened beverages (3-5 percent), which have shown little impact on purchasing and consumption and the revenue is not put towards nutrition programs. Many US states and some European countries have put forward bills that impose higher taxes on sweetened beverages, but currently none of these have been passed. See Appendix A for a summary. The UK has a value added tax of 17.5 percent on sweetened beverages as well as other junk foods like candy and ice cream that contributes to general revenue.

The US-based National Policy and Legal Analysis Network to Prevent Childhood Obesity (NPLAN) has designed a legislation model to assist states to either develop legislation, or strengthen existing legislation to tax sweetened beverages and that places the public health perspective as a priority. See Appendix B. This will be used as a reference as most states with comprehensive legislation have followed a similar template.

The key considerations for a sweetened beverage tax from a public health perspective include:

- The amount of tax
- Definition of sugar sweetened beverage (e.g. what beverages to include)
- Earmarking the proceeds

*The amount of tax*

Critics of “sin taxes” raise questions about the effectiveness of an tax to curb obesity – in particular a) will it result in a decreased consumption?; and b) will it lead to a decrease in body mass index<sup>1</sup>? The effect of a tax is largely dependent on the amount of tax imposed and how the added cost is passed on to the consumer. Due to limited implementation of tax legislation across jurisdictions, data on impact is not yet available, and therefore best available evidence based on estimates needs to be utilized.

Researchers estimate that a 10 percent increase in the price of sugar-sweetened beverages would reduce consumption by 8 to 11 percent. For example, if a can of soda costs a dollar and a regulatory fee results in a price increase to \$1.10, people would buy about 10 percent fewer cans of soda<sup>2</sup>.

A tax equivalent to \$0.01 per ounce of beverage or \$1.28/gallon has been proposed in both New York and Connecticut and modeled by NPLAN, *Section 5. Tax imposed*. This tax would increase the price of sweetened beverages by about 17 percent and estimated to reduce consumption by 10-15 percent.

Consumption of sweetened beverages varies widely across the population. Those who consume higher amounts of sweetened beverages are more sensitive to price increases and more likely to reduce consumption as a result of price. In a Norwegian study, increasing the price of soft drinks by about 11 percent was estimated to decrease consumption by nearly 7 percent in the lowest consumption group, by 17 percent in the highest consumption group, and by an average 9.5 percent overall. Increasing the price by 27 percent was associated with a drop in consumption of 17 percent in the lowest use group, 44 percent in the highest use group, and an overall 24 percent reduction in consumption across the population<sup>3</sup>.

Strum et al, found that although limited evidence is available on the extent to which increases in soft drink tax translated to reduced weight, a 17 percent tax is estimated to have a 20 percent reduction of the excess body mass index gain<sup>4</sup>.

#### *Definition of Sugar Sweetened Beverage*

#### **NPLAN model, Section 3. Definitions:**

“Sugar-sweetened beverages means any nonalcoholic beverage, carbonated or noncarbonated, which is intended for human consumption and contains any added caloric sweetener, or any caloric substance suitable for human consumption that humans perceive as sweet and includes, without limitation, sucrose, fructose, glucose, other sugars, and fruit juice concentrates”.

The model exempts beverages with non-caloric sweeteners, 100 percent fruit and/or vegetable juice, milk, coffee or tea, or water with no caloric sweeteners and infant formulas.

“Non-Caloric Sweetener” means any non-caloric substance suitable for human consumption that humans perceive as sweet and includes, without limitation, aspartame, saccharin (not allowed in Canada), stevia, and sucralose found in diet beverages.

Syrups and powders are also defined in the model to capture those sweetened beverages commonly prepared at food service establishments such as fountain drinks or shakes:

“Syrup means liquid mixture of ingredients used in making, mixing, or compounding sugar-sweetened beverages using one or more other ingredients including, without limitation, water, ice, a Powder, simple syrup, fruits, vegetables, fruit juice, vegetable juice carbonation or other gas.”

“Powder” means any solid mixture of ingredients used in making, mixing or compounding sugar-sweetened beverages.



## **US jurisdictions:**

Hawaii, Mississippi and Vermont: sweetened beverage definition includes artificial sweeteners

New Mexico: definition includes only those sweetened beverage that contain five grams or more of added sugar or other caloric sweetener per twelve ounces

Rhode Island and Mississippi: definition includes all bottled beverages, and excludes syrups.

## **Juices**

Tax exemptions for juices have considered those beverages with as little as 10 percent real fruit juice, up to only those that are 100 percent fruit juice.

### **The Robert Wood Johnson Foundation uses the following National Health and Nutrition Examination Survey definition of sugar-sweetened beverages:**

All sodas, fruit drinks, sport drinks, low-calorie drinks and other beverages that contain added caloric sweeteners such as sweetened tea, rice drinks, bean beverages, sugar cane beverages, horchata and non-alcoholic wine/malt beverages.

- Sport drink: includes all drinks marketed for rehydration for athletes
- Fruit drink: includes all fruit drinks, fruit juices, and fruit nectars with added sugar
- Soda: includes all carbonated beverages with added sugar
- Low-calorie SSB: includes all beverages described as being low-calorie, including fruit juices, teas, and fruit drinks
- Other SSB: includes sweetened tea, rice drinks, bean beverages, sugar cane beverages, horchata, non-alcoholic wines/malt beverages, etc

### *Earmarking the proceeds*

The revenue generated by a tax on sugar-sweetened beverages can be earmarked for public health programs to treat obesity and related health conditions, and for education and prevention programs to increase access to healthy foods and physical activity. Earmarked funds should be enough to counter the past, present and future adverse impacts resulting from use of the product. Several funds have been brought forward for the proposed state tax revenues in the US including childhood obesity fund, department of education for physical activity and nutrition education, health promotion fund, health disparity fund, Medicaid and New York State Health Care Reform Act (HCRA) Resources Fund to be used for health related initiatives and general funds.

## **Federal and Provincial Food Legislation**

### *Federal Jurisdiction for Food Legislation*

Health Canada is responsible for establishing standards for the safety and nutritional quality of all foods sold in Canada. The department exercises this mandate under the authority of the *Food and Drugs Act* and pursue its regulatory mandate under the *Food and Drug Regulations*. The *Food and Drugs Act* applies to all food, drugs, natural health products, cosmetics and medical devices sold in Canada, whether manufactured in Canada or imported. The *Act* and *Food and Drug Regulations* govern the sale and advertisement of these products to ensure their safety and prevent deception. The *Act* provides a mechanism for Health Canada to regulate the nutrient content of foods and beverages at the level of the food supply. The *Act* and *Regulations* also set out the labeling requirements for prepackaged foods and beverages.

### *Provincial Jurisdiction for Food Legislation*

BC has legislative capacity to address the sale of foods and beverages that adversely affect the health of the public. A new BC *Public Health Act* has been created to address current and emerging public health issues including health promotion and chronic disease and injury prevention. The Public Health Act provides a mechanism for legislative action to address a defined health impediment, where health impediment refers to a prescribed condition, thing or activity:

- (a) the cumulative effects of which, over a period of time, are likely to adversely affect public health,
- (b) that causes significant chronic disease or disability in the population,
- (c) that interferes with or is inconsistent with the goals of public health initiatives respecting the prevention of injury or illness in the population, including chronic disease or disability, or
- (d) that is associated with poor health within the population.

For example, BC defined excess intake of industrially-produced trans fat as a health impediment, and as such, was able to implement the Trans Fat Regulation that restricted the sale of industrially-produced trans fat in all food service establishments.

It is expected that regulating what can be sold to consumers will drive the food industry to produce healthier choices at the food supply level.

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**Appendix A**  
**Scan of Jurisdictions with proposed taxes on sweetened beverages**  
**Ministry of Healthy Living and Sport**  
**May 18, 2010**

<b>International</b>	<b>Bill</b>	<b>Tax imposed</b>	<b>Tax Fund</b>	<b>Bill Status</b>	<b>Summary</b>
Romania	Proposed by Health Minister March 2010	Proposed tax on fast food products, cake and candy, snacks and chips and soda	Country health care fund		
Belgium		€0.03 tax proposed to be collected per litre of sugar sweetened beverages, estimated value of 36 million Euros per year, aimed at preventing obesity.		Being discussed	
France		€0.06 litre if the portion of sugar is higher than 80g, €0.03/litre if portion of sugar is between 30-80g	Reducing deficit of the social protection of farmers and also help fight against obesity	Being discussed	
Morocco		Impose a standard tax of 1000Dhs on companies offering soft drinks with sugar			
<b>US states</b>	<b>Bill</b>	<b>Tax imposed</b>	<b>Tax Fund</b>	<b>Bill Status</b>	<b>Summary</b>
Arizona	HB 2759 Temporary soft drink tax	To be determined.	General state fund	Second read, February 11, 2010	July 1, 2010 - June 30, 2013 Tax on all soft drinks, soft drink syrup, simple syrup and powders or other base products used to produce a liquid soft drink:



California	HB2100 Sugar sweetened beverages tax	Excise tax of one cent (\$0.01) per teaspoon of added sweetener to sugar-sweetened beverages or concentrate	Pediatric Obesity Fund for distribution of grants to school districts in order to employ a school nurse or health educator and to create healthful diet and lifestyle plans for the school.	As of 5/7/2010:  First hearing set in Revenue and Taxation Committee	
California	SB1210 Taxation: sweetened beverage tax	Excise tax of \$0.01 per teaspoon of sugar placed into the sweetened beverage or equivalent amount of concentrate.	Childhood Obesity Fund	As of 4/22/2010: Hearing before Committee on Revenue and Taxation	
Connecticut	SB 38 Imposing a tax on soft drinks	To impose a tax of \$0.01 per ounce on all carbonated soft drinks in liquid form intended for human consumption		As of 3/4/2010 Referred to joint committee on children, February 4, 2010	To increase sales tax revenue by taxing the sale of soft drinks, additionally reducing the obesity rate in children and youth.
Hawaii	HB1505 Tax on soft drinks and syrops	\$1.00 per gallon of syrup or simple syrup sold or offered for sale; and \$1.00 per gallon of bottled soft drinks sold or offered for sale. \$1.00 for each gallon of soft drink that may be produced from each powder package or container by following the manufacturer's instructions.	General fund.	As of 2/2/2010 Referred to House Finance, January 2009. Carried over to 2010 Regular Session	:

Hawaii	HB 438 Taxation of soft drinks Companion bill to 185.	Surcharge – not yet determined.		As of 2/2/2010 House recommended the measure be deferred, May 11, 2009. Carried over to 2010 regular session.	
Hawaii	HB 185 Taxation of soft drinks				
Hawaii	SB 2238 Excise taxes on sweetened beverages	Excise tax on sweetened beverages that is in addition to the existing 4% rate and the county surcharge of .5%.	Department of education and deposited to the credit of programs that fund K-12 education.	As of 3/4/2010 Introduced, passed first reading, and referred to ways and means, January 21, 2010	Sweetened beverages include those with artificial sweeteners.
Kansas	SB 567 Sugar sweetened beverage and concentration tax	Excise tax, on the manufacturer, of \$0.01 per teaspoon of sugar on sweetened beverages or the equivalent amount of concentrate.	State revenue	As of 3/31/2010 Withdrawn from assessment and taxation, and referred to ways and means, March 24, 2010	
Mississippi	HB 1606 Sweetened beverage and syrups tax law; enact	Excise tax on bottled sweetened beverages shall be \$0.02/ounce and \$2.56) per gallon	Children's Health Promotion Fund 20% 80% general revenue –directed to education to promote nutrition and physical activity	As of 2/25/2010 Died, insurance committee, February 24, 2010	Distributors, who receive, store or manufacture, bottle or distribute sweetened beverages products for sale to retailers must obtain a permit to engage in this business.
Mississippi	HB 1691	\$0.01 per bottle	School health	As of 2/25/2010	Sweetened beverages include

	Additional one cent levy on soft drinks	containing a soft drink; imposed without regard to the size or volume capacity of the bottle and without regard to whether the soft drink contains a caloric or non-caloric sweetener	disparity special fund	Died, insurance committee, February 24, 2010	those with artificial sweeteners.
Mississippi	SB 3109 The sweetened beverage and syrups tax law	Excise tax	Children's health promotion fund; to provide that 20% of the revenue from the excise tax	As of 2/25/2010 Died, insurance committee, February 24, 2010	Distributors, who receive, store or manufacture, bottle or distribute sweetened beverages products for sale to retailers must obtain a permit to engage in this business.
New Hampshire	HB 1679 Establishing a soft drinks tax	On each bottled soft drink, a tax of 2 percent of the unit price.  On each gallon of soft drink syrup, a tax of 80 cents, and in like ratio on each part gallon thereof, or on each 4 liters of soft drink syrup a tax of 84 cents, and in like ratio on each part 4 liters thereof.  On each ounce by weight of powder or fraction thereof used for making soft drinks, a tax of one cent or on each 28.35 grams, or fraction	Fund dedicated to obesity prevention and treatment programs.	As of 3/4/2010 Inexpedient to Legislate: Motion Adopted Roll Call (288-65), March 3, 2010	

		thereof, a tax of one cent.			
New Mexico	SB 243 Sweetened beverage exise tax	The rate of the tax shall be one-half cent (\$0.005) per ounce of sweetened beverage sold, whether it is sold as bottled sweetened beverage or sweetened beverage produced from simple syrup, syrup or powder or base product	County-supported Medicaid fund (95%); child obesity prevention fund (5%)	As of 3/12/2010 Senate Corporations and Transportation Committee March 3, , 2010	Sweetened beverage... contain five grams or more of added sugar or other caloric sweetener per twelve ounces.
New York	SB 6644 State sales and use tax on certain beverages	17% sales tax on beverages containing more than 10 calories per 8 ounces. \$10.00 per gallon soft drink syrup or simple syrup sold or offered for sale. \$1.50 per gallon bottled soft drinks sold or \$1.50 for each gallon of soft drink which may be produced from each package or container by following manufacturer.	Tobacco control and insurance initiatives pool, and the Health Care Reform Act resources fund.	As of 2/2/2010 Introduced and referred to Committee on Senate Investigations and Government Operations January 2, 1, 2010	Sugar-sweetened milk is exempt.
Rhode Island	HB 7368 Soft Drink Taxes	\$0.05 for bottled soft drinks up to twenty ounces (20 oz) and cents \$0.10 for bottled soft drinks larger than twenty ounces (20 oz).	State treasurer to the city or town where the bottled soft drink was sold.	As of 5/7/2010 Hearing scheduled in Finance Committee for May 18, 2010	

Rhode Island	Companion Bill: RI HB 7368 Local sales and use tax on sugar sweetened beverages				This act would authorize cities and towns to impose an additional local sales tax on sugar sweetened beverages not to exceed twenty percent (20%). This act would take effect upon passage.
Rhode Island	SB 2199 Soft Drinks Tax	\$0.05 for bottled soft drinks up to twenty ounces (20 oz) and \$0.10 for bottled soft drinks larger than twenty ounces (20 oz).		As of 2/11/2010 Introduced and referred to Senate Finance, February 9, 2010	
Vermont	HB 149 Sales tax on soft drinks	Sales tax on soft drinks	Dedicates the revenues from the Commonwealth's soft drink excise tax and litter tax to the Cooperative Marketing Fund administered by the Virginia Tourism Authority.	As of 2/2/2010:  Read first time and referred to Committee on Ways and Means, February 4, 2009	Soft drinks: means non-alcoholic 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.

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**Summary Synthesis of Evidence Regarding the Health Impact of Sweetened Beverage Consumption**  
**Ministry of Healthy Living and Sport**  
**June 2, 2010**

**Why does BC need policy measures to reduce consumption of sweetened beverages?**

*Scope of the problem*

Canada is in the midst of an epidemic of overweight and obesity. Currently, 59 percent of adult Canadians are either overweight or obese<sup>1</sup>. There has also been a dramatic increase in unhealthy weights in children. In 1978 only 15 percent of children were overweight or obese. By 2004 Statistics Canada found that 29 percent of adolescents have unhealthy weights<sup>2</sup>. Most adolescents do not outgrow this problem and in fact, many continue to gain excess weight<sup>3</sup>. If current trends continue, by 2040 up to 70 percent of adults aged 40 years will be either overweight or obese<sup>4</sup>.

Adults who have unhealthy weights are at an increased risk of heart disease<sup>5</sup>, cancer<sup>6</sup>, stroke and type 2 diabetes<sup>7</sup>. The annual cost of obesity to the healthcare system in British Columbia in 2000 was estimated to be \$380 million per year based on doctors' fees, hospitals days and pharmacare costs<sup>8</sup>. This cost is estimated to be as high as \$830 million per year when including indirect costs of obesity, second only to tobacco. Adults affected by obesity may die up to three to seven years earlier than counterparts with a healthy body weight<sup>9</sup>.

The resultant toll in dollar cost and life lost is a call for action. Obesity is difficult to reverse and public health measures must include effective prevention beginning in childhood.

*Why target sweetened beverages?*

Excessive weight gain is the result of an imbalance of energy consumed and energy expended. Improving the health of our population will require effort to both increase physical activity and decrease caloric consumption. No single solution will help everyone but there is sufficient evidence to support some single solution – as part of a comprehensive, multi-faceted strategy - as benefiting a significant proportion of the population.

In BC sweetened beverages are consumed in excess, in particular by youth. This is largely due to their wide availability, large portion sizes, low cost, direct marketing and the recent introduction of many new varieties and flavours “to try”. All sweetened beverages contain no essential nutrients and can compromise health by displacing healthy food and beverage choices. Sugar sweetened beverages have been associated with weight gain, obesity and an increased risk of heart disease.

Many experts including Centers for Disease Control and Prevention in Atlanta<sup>10</sup>, the Institute of Medicine<sup>11</sup>, the American Academy of Pediatrics<sup>12</sup> and Robert Wood Johnson Foundation<sup>13</sup> have put forth recommendations to reduce consumption of sugar sweetened beverages to target obesity prevention. Beverages with non-caloric (artificial) sweeteners also warrant attention because even though they are low in calories they are associated with many of the same adverse health effects seen with the consumption of sugar sweetened beverages – including displacing milk consumption and increases in weight gain.

If action is unparalleled, the public perception may conclude wrongfully that 'diet' beverages are a healthier alternative or that the government condones 'dieting' yielding particularly grave concern for children and youth and scepticism/distrust for government action.

A 2010 U.S. study estimated that the rising daily intake of sugar-sweetened beverages in 1999-2000 contributed to 75,000 new cases of diabetes, 14,000 new cases of coronary heart disease, and 60,000 additional life-years burdened by coronary heart disease from 2000-2010. They estimated the excess disease from sweetened beverages to have increased healthcare costs by 1.4 billion U.S. dollars over this period and contributed to at least 7,000 excess deaths and 31,000 life-years lost<sup>14</sup>.

Sweetened beverages are palatable, widely available and inexpensive. The beverage industry invests millions of dollars each year alerting consumers to these facts. Unfortunately the industry does not focus the same efforts into informing consumers about the potential ill effects these products may have on their health. Where food and water are essential to life, sweetened beverages are not. They are high in calories and do not contain essential nutrients. These products should be viewed as liquid candy and not as a source of hydration or essential nutrients.

Reducing the consumption of all sweetened beverages (caloric and non-caloric) will reduce the risk of obesity and many other health problems, including type 2 diabetes, heart disease, poor bone health, poor nutrition and the effects of excess caffeine consumption in BC.

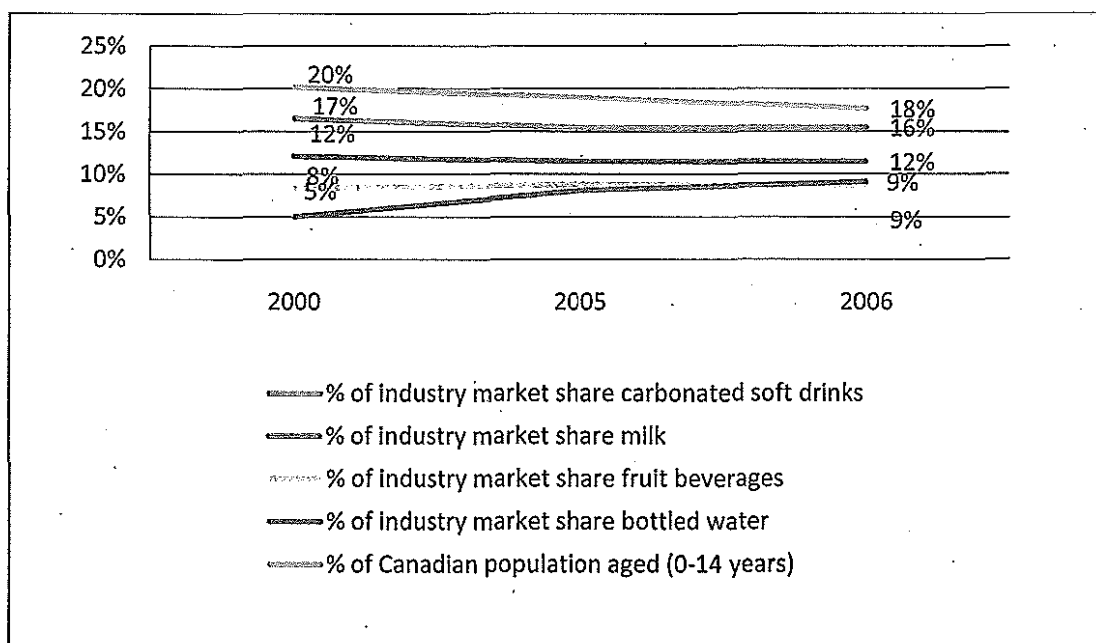
#### Evidence:

- Although research remains mixed, numerous studies have linked sweetened beverages to excess weight gain and obesity<sup>15,16,17,18,19</sup>.
- Two proposed mechanisms that drive excess weight gain as a consequence of sweetened beverage consumption are: 1) individuals do not compensate for excess liquid calories by reducing consumption of calories from solid food<sup>20,21,22</sup>; and 2) consumption of sugar sweetened beverages may induce hunger and thereby increase consumption of other foods<sup>23</sup>.
- An energy imbalance of only 150 excess calories per day, equivalent to one can of cola, results in a pound of fat gained per month<sup>24</sup>. An additional 300mls of sugar sweetened beverage has been shown to increase a child's risk of being overweight by 60 percent<sup>25</sup>.
- Sugar sweetened beverages have been linked to several other health problems including type 2 diabetes<sup>26,27</sup> and risk of heart disease<sup>28</sup>. The consumption of sweetened beverages – both caloric and non caloric - have also been shown to: replace milk<sup>29,30,31</sup>, thus reducing the intake of important nutrients contained in the milk<sup>32,33</sup>; lead to poor bone health<sup>34,35,36,37</sup>; result in nutrient inadequacies<sup>38,39,40,41</sup>; and result in excess caffeine consumption, causing anxiety, withdrawal symptoms and poor-quality or reduced sleep - in particular in children and adolescents<sup>42,43</sup>.



- School-based programs to reduce sweetened beverage consumption have reduced consumption in parallel with reducing body mass index among overweight children<sup>44,45</sup> and insulin levels, a risk factor for type 2 diabetes<sup>46</sup>. An evaluation of Sip Smart! BC – a provincial program for Grades 4, 5 and 6 students to raise awareness of the negative health effects of sugar-sweetened beverages – has decreased students' preference for sugary drinks and reduced sugar intake from beverages, in particular those who were consuming 25 or more teaspoons of sugar a day from their beverage intake. A study in adults found that a reduction of sugar sweetened beverages was associated with a reduction in blood pressure<sup>47</sup>.
- *The 2004 Canadian Community Health Survey: Nutrition*, found that beverages account for 20 percent of daily calorie intake for Canadians. In youth, almost half of these calories are from sugar sweetened beverages such as soft drinks and fruit drinks with less than 100 percent fruit juice. Over half of Canadian male teens report having had a soft drink the previous day and the average serving size was over 700mls, containing over 300 calories<sup>48</sup>. An overweight 15 year old would have to jog 40 minutes to compensate for these calories and even more effort would be required to lose weight. Results from research by the McCreary Centre Society (2009) confirmed consistent findings of 42 percent of BC youth having consumed one or more sweetened beverages the day prior to the interview<sup>49</sup>.
- According to Statistics Canada sweetened beverage consumption per person has doubled from the 1970s (60 litres) to late 1990's (120 litres). In the last decade (to 2006), consumption dropped to 100 litres, but continues to dominate the market share for all beverages. Soda/pop consumption makes up the majority of sweetened beverages at 87 litres<sup>50</sup>. The drop in consumption may be explained in part by the 2.5 percent decrease in Canadians under 14 years from 2001-2006 – identified as the main consumer-base of these beverages<sup>51</sup>.

#### Change in beverage market share and demographics in Canada from 2001-2006



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**The Sweetened Beverage Chain of Distribution in BC – Landscape**  
**Ministry of Healthy Living and Sport**  
**June 2010**

The sweetened beverage industry involves a complex network of syrup manufacturers, in-province bottlers and distributors that use the syrup to package and distribute products to a variety of retailers. The beverage products sell to consumers in various formats such as fountain drinks, cases or six-packs or single-serving bottles.

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A soft drink tax can be levied at different points along the chain of distribution, from the manufacturer to the consumer. The appropriate point of intervention depends on several factors, including the level of government charging the fee and how the fee will be administered and collected.<sup>1</sup>

#### **Syrup Manufacturers**

- The top four companies of the soft drink market in Canada are: Coca-Cola Company, PepsiCo, Dr. Pepper Snapple and Cott Beverages Inc. See Appendix C for a list of products manufactured by each company. Each has its own approach or business model for development, manufacturing, bottling, distribution and marketing its products. In Canada, (2007) Coca-Cola Company indicates that its share of the market was 35 percent, and that translated to 18.1 litres of Coca-Cola beverage products consumed per capita.<sup>2</sup>
- Numerous smaller independent companies persist, and new ones emerge regionally and locally, to manufacture and sell sweetened beverage products as new market niches open up. Currently there are more than 125 other companies across BC, see Appendix D for the Ministry of Agriculture's list of producers.
- According to Agriculture and Agri-Foods Canada, the domestic Canadian market for carbonated beverages was approximately \$2 billion, or 35.8 million hectoliters, in 2006.<sup>3</sup>
- Imports of all carbonated soft drinks into Canada grew from \$17.2 million in 1996 to \$179.5 million in 2007. Most imports were from the U.S., Austria and France.<sup>4</sup>

#### **Bottlers/Distribution**

- In BC, bottlers only bottle what BC uses – there are no exports.<sup>5</sup> In addition to the top four dominant companies which produce and distribute sweetened beverages for consumption in British Columbia, a small number of independent bottlers also remain in operation in Canada. This includes fruit juice producers among which SunRype based out of Kelowna is the largest. See Appendix E for a list of SunRype products.

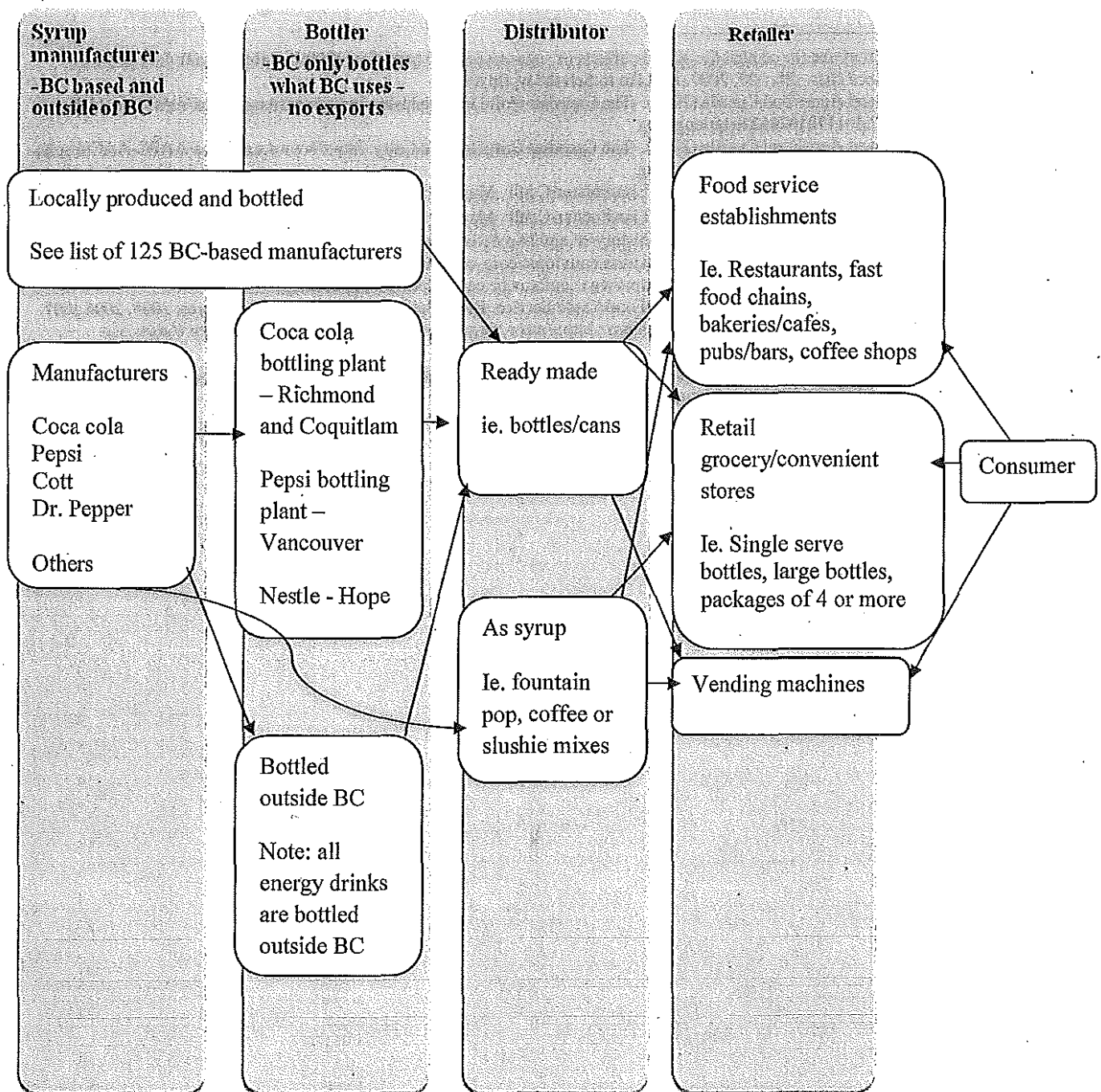
- Coca-Cola Enterprise (CCE) and Coca-Cola Bottling Company Consolidated (CCBCC) is the local primary Canadian bottler responsible for manufacturing, sales and distribution of most Coca-Cola brands in Canada. There are more than ten local bottlers in Canada but the vast majority of Coca-Cola products are manufactured and distributed by the Coca-Cola Bottling Company (CCBC).
- In British Columbia, CCBCC has operations in Coquitlam and Richmond.<sup>6</sup>
- Cott, the leading supplier of retailer brand soft drinks (e.g. Walmart) bottles soft drinks in Revelstoke and Surrey.<sup>7</sup>
- CCBCC distribute Canada Dry, Dr. Pepper, Nestea and numerous bottled waters. CCE also distributes beverages made by other companies including Dr. Pepper, Campbell's V8 beverages, Monster energy Drink and Red Bull Energy Drink.<sup>8</sup>
- Agriculture and Agri-Foods Canada indicates that 12,000 people were employed in the beverage industry in Canada in 2006; 5,500 with CCBCC.
- In BC, Beverage Industry Manufacturing Shipments totalled \$993 million in 2002, \$1091 million in 2003 and \$1130 million in 2004. Beverage Manufacturing Value-Added was \$550 million in 2001, \$610 million in 2002 and \$580 million in 2003.<sup>9</sup>

#### Retailers

- In Canada, soft drinks are sold in cans of 236, 355 and 473 ml sizes, and bottles of 591 ml, 710 ml, and 1.89 and 2 litres. These odd sizes are metric equivalents to the 8, 12, 16, 20, 24 and 64 US fluid ounces in the U.S.
- Retail prices are based on both cost considerations and market-demand trends. Where milk stays mostly fixed based on volume, the soft drink industry sees substantial supersizing effect: the greater the volume the lower the price per unit volume. Ie. A 591 ml of Coca Cola is \$1.79 (\$0.30/100 ml); three times more per 100ml than a 2 L bottle that sells for \$1.99 (\$0.10/100 ml).
- The biggest sales of carbonated soft drinks are "take home" products (2/3), mostly canned and some bottled, while a smaller amount is from dispensing machines "on premises", according to Agriculture and Agri-Food Canada (2009).<sup>10</sup>
- Canada-wide sales of carbonated soft drinks as a percentage of household grocery expenditures in Canada have decreased for several years, while sales of water, juice, and functional (energy and sport) drinks have been growing in value and as a percent of total grocery expenditures.<sup>11</sup>



## The sweetened beverage chain of distribution in BC



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- <sup>1</sup> Using regulatory fees to combat the adverse effects of sugar-sweetened beverages (2009). Public Health Law & Policy.
- <sup>2</sup> *The New York Times*. May 27, 2007. I'd Like to Sell the world a Coke.
- <sup>3</sup> Agriculture and Agri-Food Canada.(2009). The Canadian Soft Drink Industry. <http://www4.agr.gc.ca/AAFC-AAC/display-afflisher.do?id=1172167862291&lang=eng>
- <sup>4</sup> Agriculture and Agri-Food Canada.(2009). The Canadian Soft Drink Industry. <http://www4.agr.gc.ca/AAFC-AAC/display-afflisher.do?id=1172167862291&lang=eng>
- <sup>5</sup> Comments from Refreshments Canada to Lisa Forster-Coull , May 17, 2010.
- <sup>6</sup> Comments from Refreshments Canada to Lisa Forster-Coull , May 17, 2010
- <sup>7</sup> Cott website: <http://www.cott.com/about/history/en> and <http://www.cott.com/cott/commitments/responsibility>
- <sup>8</sup> See Coca-Cola Enterprises, <http://www.answers.com/topic/coca-cola-enterprises>
- <sup>9</sup> BC Food Processing Industry Overview <http://www.agf.gov.bc.ca/foodprocessing/overview.htm>
- <sup>10</sup> Agriculture and Agri-Food Canada. Agri-Food Trade Service. Retail Sales in Canadian Grocery Stores, 2005, 2006,2007. <http://www.ats-sea.agr.gc.ca/can/4714-eng.htm> ; <http://www.ats-sea.agr.gc.ca/can/4715-eng.htm>; <http://www.ats-sea.agr.gc.ca/can/4716-eng.htm>
- <sup>11</sup> Agriculture and Agri-Food Canada.(2009). The Canadian Soft Drink Industry. <http://www4.agr.gc.ca/AAFC-AAC/display-afflisher.do?id=1172167862291&lang=eng>

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**HST/GST Food Rules as applied to a “Junk Food” Tax**  
**Ministry of Healthy Living and Sport**  
**June 2010**

Food taxation can be an important component of an overall healthy eating strategy and policy agenda.<sup>1</sup> A provincial sales tax on unhealthy foods or “junk foods” reinforces an important public health message that British Columbia is committed to supporting British Columbians to eat healthier and have healthier weights.<sup>2</sup> However, there is currently no specific definition of unhealthy foods to which a tax could be readily applied, and the process of developing this definition is considerably complex.

Other provincial jurisdictions, with the exception of Saskatchewan, have successfully applied a provincial “junk food” tax by leveraging the GST categories for candy, beverages, snack foods, sweetened baked goods and vending machine sales. Similarly, the 12 percent BC HST will provide an opportunity for BC to apply a “junk food” tax that will be applicable to these same GST food categories previously taxed at 5 percent.

Currently the GST rules apply to snack food items such as chips and pop and exempt basic groceries items from all taxes, see Table 1 for a summary. Since the inception of the GST rules in the early 1980s, there have been many changes in the food supply. Few minor revisions to the rules would help to ensure all healthy foods are zero-rated. For example, all foods sold in vending machines are taxable, many of which are healthy choices. All foods consistent with the provincial government’s *Nutritional Guidelines for Vending Machines in BC Public Buildings* and *Guidelines for Food and Beverage Sales in BC Schools* are healthy choices. In addition, the GST rules apply to some foods on the basis of number or volume purchased rather than nutritional content, such as cereal and muffin bars, which are exempt from taxes when purchased as six or more.

Most sweetened beverages are taxed under the current GST rules with the exception of volumes over 600ml and pre-packaged multiple quantities. This include a tax on healthy bottled beverages, such as plain carbonated water, water and unsweetened juices.

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<sup>1</sup> Rudd Report. Soft Drink Taxes. A Policy Brief. May 2009. [www.yaleruddcenter.org](http://www.yaleruddcenter.org)

<sup>2</sup> 2007 Speech from the Throne. <http://www.leg.bc.ca/38th3rd/4-8-38-3.htm>



**Table 1. GST Rules for Food –  
Examples of “Unhealthy Foods and Beverages” Taxable under GST**

**Snack Foods**

Type of Snack Food	Serving Size	Other Factors	Tax Status
<b>Salty and Savoury</b> <ul style="list-style-type: none"> <li>• Chips, crisps, puffs, curls, sticks</li> <li>• Popped corn</li> <li>• Pretzels</li> </ul>	All serving sizes and packages	Properties, labelling, packaging and marketing considered to determine tax status	Taxable
Crackers	All serving sizes and packages	N/A	Zero-rated
Salted nuts and seeds	All serving sizes and packages	N/A	Taxable
Unsalted nuts and seeds	All serving sizes and packages	N/A	Zero-rated
<b>Snack Mixtures</b> <ul style="list-style-type: none"> <li>• Contain cereal, nuts, seeds, dried fruit</li> </ul>	All serving sizes and packages	Includes unsalted nut mixtures Does not include nut mixtures in their natural state	Taxable
Products sold primarily as breakfast cereals	All serving sizes and packages	Zero-rated even if properties are similar to taxable snacks	Zero-rated
Products sold in vending machines		Applies to all products	Taxable
<b>Ice Lollies</b> <ul style="list-style-type: none"> <li>• Ice lollies, juice bars</li> <li>• Flavoured, coloured or sweetened ice waters</li> </ul>	All serving sizes and packages	N/A	Taxable
<b>Ice cream and similar products</b> <ul style="list-style-type: none"> <li>• Ice cream, ice milk, sherbet, frozen yoghurt, trifle, ice cream cake</li> </ul>	<500 ml or 500 grams	Applies to a package containing multiples of single servings	Taxable

## Bars

Type of Bar	Tax Status
Meal replacement bars and nutritional supplement bars	Zero-rated (except when sold from a vending machine)
Chocolate bars and candy bars	Taxable
Granola bars	Taxable
Fruit bars	Taxable
Nut bars	Taxable
Cereal bars and muffin bars	Taxable (if package of less than 6) Zero-rated (if package of 6 or more)
Energy bars and protein bars	Taxable (if not meal replacement or nutritional supplement) Zero-rated (if meal replacement or nutritional supplement except when sold from a vending machine)

## Beverages

Type of Beverage	Serving Size	Other Factors	Tax Status
Alcoholic beverages	All serving sizes and packages	N/A	Taxable
Carbonated beverages (e.g. soft drinks, tonic, soda, carbonated mineral water, sparkling waters and juices)	All serving sizes and packages	N/A	Taxable
Non-carbonated beverages fruit juice and fruit flavoured < 25% natural fruit juice (e.g. fruit-flavoured sports, vegetable, soy and rice beverages)	All serving sizes and packages	**	Taxable
Non-carbonated beverages fruit juice and fruit- flavoured ≥ 25% natural fruit juice (e.g. apple, orange and fruit combo juices)	< 600 ml	**	Taxable
	600 ml or more and pre-packaged multiples of less than 600 ml	*	Zero-rated
Non-carbonated beverages non-fruit-flavoured (e.g. soy and rice drinks, tea, coffee, vegetable juice)	< 600 ml	**	Taxable
	600 ml or more and pre-packaged multiples of less than 600 ml	*	Zero-rated
Syrups, powders, crystals added to water to form a non-carbonated fruit-flavoured beverage	N/A	<25% natural fruit juice	Taxable

## Beverages Continued

Type of Beverage	Serving Size	Other Factors	Tax Status
Syrups, powders, crystals added to other liquids or not fruit-flavoured and all flavours of iced tea powders, crystals or concentrates	N/A	N/A	Zero-rated
Milk – unflavoured (e.g. whole, skimmed or partly skimmed white milk)	All serving sizes and packages	*	Zero-rated
Milk – flavoured (e.g. chocolate, strawberry)	< 600 ml	**	Taxable
Milk-based beverages (e.g., drinkable yoghurt)	600 ml or more and pre-packaged multiples of less than 600 ml	*	Zero-rated

\* Not heated for consumption; not dispensed at a place where sold; not sold under a contract for catering; not sold through a vending machine or not sold in an establishment.

\*\* Not prepared or pre-packaged for consumption by babies.

## Appendix A(1)

### Actions for Reducing British Columbia's Sweetened Beverage Consumption

#### BACKGROUND:

The consumption of sweetened beverages has been linked to weight gain and higher body mass index in children and youth. Sweetened beverages are energy dense and can displace other healthier beverage choices. Artificially sweetened beverages, which tend to be very nutrient poor, have also been shown to displace other healthier beverage choices.

The consumption of sweetened beverages by children and youth is increasing. Almost half (about 42 percent) of BC youth consumed one or more soft drinks the day before completing a survey (2009). This upward trend is largely due to environmental factors such as increased availability, affordability and portion sizes, such as supersizing and free refills.

In 2008, the BC Healthy Living Alliance sponsored the Heart and Stroke Foundation of BC & Yukon and BC Pediatrics to develop Sip Smart! BC, a classroom-based resource for students, grades four to six, to raise awareness of the negative health effects of high consumption of sweetened beverages and provide the skills to make healthy beverage choices.

The Chronic Disease Prevention Alliance of Canada is currently leading a national process to increase the adoption and implementation of school-based education and behaviour change strategies that address the consumption of sweetened beverages, such as Sip Smart! BC.

The *Guidelines for Food and Beverage Sales in BC Schools* (Guidelines), which are mandated in all BC schools since September 2008, restrict the sale of all sugar-sweetened beverages that exceed limits on portion sizes, sugar, and calories per serving for elementary, middle and secondary schools. The Guidelines also restrict the sale of artificially sweetened beverages for elementary and middle schools.

The *Nutritional Guidelines for Vending Machines in Provincial Public Buildings* restrict the sale of sugar-sweetened beverages in all BC public buildings, including health authorities, public universities, colleges and provincial institutes.

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Pages 74 through 77 redacted for the following reasons:

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**Appendix B**  
**Scan of Jurisdictions with Proposed Taxes on Sweetened Beverages**  
**Ministry of Healthy Living and Sport**  
**May 18, 2010**

International	Bill	Tax imposed	Tax Fund	Bill Status	Summary
Romania	Proposed by Health Minister March 2010	Proposed tax on fast food products, cake and candy, snacks and chips and soda	Country health care fund		
Belgium		€0.03 tax proposed to be collected per litre of sugar sweetened beverages, estimated value of 36 million Euros per year, aimed at preventing obesity.		Being discussed	
France		€0.06 litre if the portion of sugar is higher than 80g, €0.03/litre if portion of sugar is between 30-80g	Reducing deficit of the social protection of farmers and also help fight against obesity	Being discussed	
Morocco		Impose a standard tax of 1000Dhs on companies offering soft drinks with sugar			

US states	Bill	Tax imposed	Tax Fund	Bill Status	Summary
Arizona	HB 2759 Temporary soft drink tax	To be determined	General state fund	Second read, February 11, 2010	July 1, 2010 - June 30, 2013 Tax on all soft drinks, soft drink syrup, simple syrup and powders or other base products used to produce a liquid soft drink.
California	HB2100 Sugar sweetened beverages tax	Excise tax of one cent (\$0.01) per teaspoon of added sweetener to sugar-sweetened beverages or concentrate	Pediatric Obesity Fund for distribution of grants to school districts in order to employ a school nurse or health educator and to create healthful diet and lifestyle plans for the school.	As of 5/7/2010:  First hearing set in Revenue and Taxation Committee	
California	SB1210 Taxation: sweetened beverage tax	Excise tax of \$0.01 per teaspoon of sugar placed into the sweetened beverage or equivalent amount of concentrate.	Childhood Obesity Fund	As of 4/22/2010: Hearing before Committee on Revenue and Taxation	
Connecticut	SB 38 Imposing a tax on soft drinks	To impose a tax of \$0.01 per ounce on all carbonated soft drinks in liquid form intended for human consumption		As of 3/4/2010 Referred to joint committee on children, February 4, 2010	To increase sales tax revenue by taxing the sale of soft drinks, additionally reducing the obesity rate in children and youth.
District of Columbia	DC Healthy Schools Sweetened Beverage Tax	Would impose a penny per ounce excise tax on all sugar-sweetened beverages.	Revenue would fund the Healthy Schools Act.	On 4/ 26/ 2010, the D.C. City Council approved by vote.	

US states	Bill	Tax imposed	Tax Fund	Bill Status	Summary
Hawaii	HB1505 Tax on soft drinks and syrups	\$1.00 per gallon of syrup or simple syrup sold or offered for sale; and \$1.00 per gallon of bottled soft drinks sold or offered for sale. \$1.00 for each gallon of soft drink that may be produced from each powder package or container by following the manufacturer's instructions.	General fund.	As of 2/2/2010 Referred to House Finance, January 2009. Carried over to 2010 Regular Session	
Hawaii	HB 438 Taxation of soft drinks Companion bill to 185.	Surcharge – not yet determined.		As of 2/2/2010 House recommended the measure be deferred, May 11, 2009. Carried over to 2010 regular session.	
Hawaii	HB 185 Taxation of soft drinks				
Hawaii	SB 2238 Excise taxes on sweetened beverages	Excise tax on sweetened beverages that is in addition to the existing 4% rate and the county surcharge of .5%.	Department of education and deposited to the credit of programs that fund K-12 education.	As of 3/4/2010 Introduced , passed first reading, and referred to ways and means, January 21, 2010	Sweetened beverages include those with artificial sweeteners.



US states	Bill	Tax imposed	Tax Fund	Bill Status	Summary
Kansas	SB 567 Sugar sweetened beverage and concentratio n tax	Excise tax, on the manufacturer, of \$0.01 per teaspoon of sugar on sweetened beverages or the equivalent amount of concentrate.	State revenue	As of 3/31/2010 Withdrawn from assessment and taxation, and referred to ways and means, March 24, 2010	
Mississippi	HB 1606 Sweetened beverage and syrups tax law; enact	Excise tax on bottled sweetened beverages shall be \$0.02/ounce and \$2.56) per gallon	Children's Health Promotion Fund 20% 80% general revenue —directed to education to promote nutrition and physical activity	As of 2/25/2010 Died, insurance committee, February 24, 2010	Distributors, who receive, store or manufacture, bottle or distribute sweetened beverages products for sale to retailers must obtain a permit to engage in this business.
Mississippi	HB 1691 Additional one cent levy on soft drinks	\$0.01 per bottle containing a soft drink; imposed without regard to the size or volume capacity of the bottle and without regard to whether the soft drink contains a caloric or non- caloric sweetener	School health disparity special fund	As of 2/25/2010 Died, insurance committee, February 24, 2010	Sweetened beverages include those with artificial sweeteners.
Mississippi	SB 3109 The sweetened beverage and syrups tax law	Excise tax	Children's health promotion fund; to provide that 20% of the revenue from the excise tax	As of 2/25/2010 Died, insurance committee, February 24, 2010	Distributors, who receive, store or manufacture, bottle or distribute sweetened beverages products for sale to retailers must obtain a permit to engage in this business.

US states	Bill	Tax imposed	Tax Fund	Bill Status	Summary
New Hampshire	HB 1679 Establishing a soft drinks tax	<p>On each bottled soft drink, a tax of 2 percent of the unit price.</p> <p>On each gallon of soft drink syrup, a tax of 80 cents, and in like ratio on each part gallon thereof, or on each 4 liters of soft drink syrup a tax of 84 cents, and in like ratio on each part 4 liters thereof.</p> <p>On each ounce by weight of powder or fraction thereof used for making soft drinks, a tax of one cent or on each 28.35 grams, or fraction thereof, a tax of one cent.</p>	Fund dedicated to obesity prevention and treatment programs.	As of 3/4/2010. Inexpedient to Legislate: Motion Adopted Roll Call (288-65), March 3, 2010	
New Mexico	SB 243 Sweetened beverage excise tax	The rate of the tax shall be one-half cent (\$0.005) per ounce of sweetened beverage sold, whether it is sold as bottled sweetened beverage or sweetened beverage produced from simple syrup, syrup or powder or base product	County-supported Medicaid fund (95%); child obesity prevention fund (5%)	As of 3/12/2010 Senate Corporations and Transportation Committee March 3, 2010	Sweetened beverage... contain five grams or more of added sugar or other caloric sweetener per twelve ounces.

US states	Bill	Tax imposed	Tax Fund	Bill Status	Summary
New York	SB 6644 State sales and use tax on certain beverages	17% sales tax on beverages containing more than 10 calories per 8 ounces. \$10.00 per gallon soft drink syrup or simple syrup sold or offered for sale. \$1.50 per gallon bottled soft drinks sold or \$1.50 for each gallon of soft drink which may be produced from each package or container by following manufacturer.	Tobacco control and insurance initiatives pool, and the Health Care Reform Act resources fund.	As of 2/2/2010 Introduced and referred to Committee on Senate Investigations and Government Operations January 2, 1, 2010	Sugar-sweetened milk is exempt.
Rhode Island	HB 7368 Soft Drink Taxes	\$0.05 for bottled soft drinks up to twenty ounces (20 oz) and cents \$0.10 for bottled soft drinks larger than twenty ounces (20 oz).	State treasurer to the city or town where the bottled soft drink was sold.	As of 5/7/2010 Hearing scheduled in Finance Committee for May 18, 2010	
Rhode Island	Companion Bill: RI HB 7368 Local sales and use tax on sugar sweetened beverages				This act would authorize cities and towns to impose an additional local sales tax on sugar sweetened beverages not to exceed twenty percent (20%). This act would take effect upon passage.

US states	Bill	Tax imposed	Tax Fund	Bill Status	Summary
Rhode Island	SB 2199 Soft Drinks Tax	\$0.05 for bottled soft drinks up to twenty ounces (20 oz) and \$0.10 for bottled soft drinks larger than twenty ounces (20 oz).		As of 2/11/2010 Introduced and referred to Senate Finance, February 9, 2010	
Vermont	HB 149 Sales tax on soft drinks	Sales tax on soft drinks	Dedicates the revenues from the Commonwealth's soft drink excise tax and litter tax to the Cooperative Marketing Fund administered by the Virginia Tourism Authority.	As of 2/2/2010:  Read first time and referred to Committee on Ways and Means, February 4, 2009	Soft drinks: means non-alcoholic 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.

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## **Impact of HST on ActNow Initiatives Healthy Eating and Food Security**

### **1. Background:**

Healthy eating is a critical contributor to overall health at every age and stage of development and is equally important in reducing risk for many chronic diseases. Thirty per cent of incidents of cancer and diabetes and twenty per cent of cardiovascular disease can be attributed to poor nutrition.

The Ministry of Healthy Living and Sport recognizes that action on healthy eating must focus on both improving individual knowledge and skills and creating supportive environments to encourage healthy choices.

Healthy eating and food security initiatives contribute to two ActNow BC performance measures.

- The 2010 target for the proportion of BC's population who eat the recommended level of fruit and vegetables daily is 51.5%. In 2007/08 the result was 43.4%.
- The 2010 target for the proportion of BC's population classified as obese or overweight is 34.7%. In 2007/08, the result was 44.5%.

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**MINISTRY OF HEALTHY LIVING AND SPORT  
INFORMATION BRIEFING DOCUMENT**

**Cliff:** 830088

**PREPARED FOR:** Honourable Ida Chong, Minister of Healthy Living and Sport  
Honourable Kevin Falcon, Minister of Health Services  
**- FOR DISCUSSION**

**TITLE:** Provincial Healthy Eating Strategies

**PURPOSE:** To outline existing and new healthy eating priorities (2010/2011) for discussion and decision.

**BACKGROUND:**

Healthy eating is essential to healthy growth and development, prevention of disease and disability and maintenance of good health and weight at all stages of life.

The Ministry of Healthy Living and Sport (MHLS) has implemented a number of successful healthy eating initiatives using population health approaches to improve individual awareness, knowledge, and skills, as well as by creating health promoting environments (making the healthy choice the easy choice). Existing healthy eating strategies, policies and programs include:

- **BC Trans Fat Regulation**, which restricts trans fat in food service establishments through the new *Public Health Act, Health Impediments* section. All food service establishments in BC were required to comply with the regulations by September 30, 2009.
- **Produce Availability Initiative**, which aims to increase access (in terms of both quality and quantity) of fruits and vegetables for British Columbians in remote communities.
- **Action Schools! BC**, which utilizes a whole-school framework to provide students with life skills necessary to increase consumption of vegetables and fruit.
- **Health Check™ BC Dining Program**, which encourages consumers to choose healthy menu items using point-of-purchase decision-making information.
- **Dietitian Services at HealthLink BC** (Formerly Dial-A-Dietitian), which provides callers with information and counselling on nutrition and food-related concerns. Interpreter services are available in over 130 languages. The registered dietitians in the call centre answer over 20,000 calls per year.
- **Guidelines for Food and Beverage Sales in Schools**, which provide schools with minimum nutrition standards that apply to all vending machines, school stores, cafeterias and fundraising sales of food and beverages in BC schools. The Guidelines have been mandated for implementation in all BC schools since September 2008.
- **Nutritional Guidelines for Vending Machines in Public Buildings**, which support the Premier's commitment (October 2006) to "eliminate all junk food in vending machines in provincially owned public buildings including hospitals."

Priorities for 2010/11 build upon the success of these initiatives and focus on prevention of nutritionally related chronic diseases.

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**BRIEFING RECOMMENDED:**

Yes ☒ No ☐

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**Telephone:** 250-952-1731  
**Program Contact (for content):** Lisa Forster-Coull  
**Drafter:** Lorrie Cramb, 250-952-1956  
**Date:** April 16, 2010  
**File Name with Path:** P:\CDIPBE\HL\_CD prevention\Briefing Notes\2010 -  
Briefing Notes\Chronic Disease-Injury Prevention and Built Environment\830088 -  
Provincial Healthy Eating Initiatives\830088 - Provincial Healthy Eating Strategies.doc

**MINISTRY OF HEALTHY LIVING AND SPORT  
INFORMATION BRIEFING DOCUMENT**

**Cliff #:** 827872

**PREPARED FOR:** Honourable Ida Chong, Minister - **FOR INFORMATION**

**TITLE:** Actions for Reducing British Columbia's Sweetened Beverage Consumption

**PURPOSE:** To provide actions that could be included in a British Columbia (BC) plan for reduction in sweetened beverage consumption.

**BACKGROUND:**

The consumption of sweetened beverages has been linked to weight gain and higher body mass index in children and youth. Sweetened beverages are energy dense and can displace other healthier beverage choices. Artificially sweetened beverages, which tend to be very nutrient poor, have also been shown to displace other healthier beverage choices.

The consumption of sweetened beverages by children and youth is increasing. Almost half (about 42 percent) of BC youth consumed one or more soft drinks the day before completing a survey (2009). This upward trend is largely due to environmental factors such as increased availability, affordability and portion sizes, such as supersizing and free refills.

In 2008, the BC Healthy Living Alliance (BCHLA) supported the Heart and Stroke Foundation of BC and Yukon, and the BC Pediatric Society to develop Sip Smart! BC, a classroom-based resource for students, grades 4 – 6, to raise awareness of the negative health effects of high consumption of sweetened beverages and provide the skills to make healthy beverage choices.

The Chronic Disease Prevention Alliance of Canada is currently leading a national process to increase the adoption and implementation of school-based education and behaviour change strategies that address the consumption of sweetened beverages, such as Sip Smart! BC.

The *Guidelines for Food and Beverage Sales in BC Schools*, which are mandated in all BC schools since September 2008, restrict the sale of all sugar-sweetened beverages that exceed limits on portion sizes, sugar, and calories per serving for elementary, middle and secondary schools. The Guidelines also restrict the sale of artificially sweetened beverages for elementary and middle schools.

The *Nutritional Guidelines for Vending Machines in Provincial Public Buildings* restrict the sale of sugar-sweetened beverages in all BC public buildings, including health authorities, public universities, colleges and provincial institutes.

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**BRIEFING RECOMMENDED:**

Yes ☒ No ☐

---

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**Date:** April 19, 2010  
**File Name with Path:** P:\CDIPBE\HL\_CD prevention\Briefing Notes\2010 - Briefing Notes\Chronic Disease-Injury Prevention and Built Environment\827872-Reducing BC Sweetened Beverage Consumption\827872-Reducing sweetened beverage consumption - BN.docx

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## JURISDICTIONAL SCAN OF HEALTHY EATING STRATEGIES

### SODIUM REDUCTION (National Strategies)

- USA- the US IOM released a report on April 20<sup>th</sup> '*Strategies to Reduce Sodium Intake in the United States*'; the IOM is urging the FDA to initiate a process to set mandatory national standards for the sodium content of foods as their primary strategy for sodium reduction.
- Finland- uses a regulatory approach to salt labelling; use of salt substitute (Pansalt™) in processed foods; this has resulted in a 40% decrease in population sodium consumption, a decrease of more than 10 mm Hg in blood pressure and a reduction of 70% in mortality from stroke and coronary artery disease.
- United Kingdom- voluntary reduction targets in processed foods; major public health campaign; front of package signpost labelling system (green/amber/red); sodium content reduced by 30% in 3 years; consumer awareness increased from 3% to 34% in just one year and 1/3 of the adult population admitted to trying to cut down on salt intake.
- Australia (AWASH)- "Drop the Salt" national campaign ; consumer awareness; promote clear labelling of foods.

### MENU LABELLING

- Ontario is the only Canadian jurisdiction considering a provincial level calorie labelling legislation. Private members Bill, Bill 156 (Healthy Decisions for Healthy Eating Act) was introduced into the Ontario's Legislative Assembly and passed the second reading in April 2009. However, it has been recently prorogued.
- The US health care overhaul bill, released in March 2010, includes a single national nutrition standard for restaurants which pre-empts all existing state and local menu-labelling requirements; chains with 20 or more sites nationally would post calories for standard items on menus and menu boards as well as calories per serving for each item on a buffet and salad bar.
- US State and Local Laws for menu labelling have been implemented in King County (Seattle), Washington; New York City; Philadelphia and Westchester County, New York.
  - King County Washington (as of 2008)- requires nutrition disclosure at fast food and other chain restaurants with more than 15 national locations and \$1 million in annual sales to display calorie, saturate fat, sodium and carbohydrate information on menus (or approved methods at the point of ordering, including menu inserts, menu appendices, supplemental menus or electronic kiosks at each table); if menu boards are use, only calories have to be posted and the remaining nutrition info provided in a plainly visible format at the point of ordering.
  - New York City (as of 2008)- food service establishments which are part of a chain of 15 or more restaurants nationally to list calories for standard menu items on menu boards, menus or food item display tags; \$200-\$2000 for non-compliance.
  - Philadelphia (as of 2008)- requires that calories, saturated fat, trans fat, sodium and carbohydrates be displayed on menus and calories on menu boards and food tags in restaurants with 15 or more units nationally; \$500 for non-compliance



- Westchester County, New York (as of 2008)- requires chain food service establishments with at least 15 locations anywhere to display calorie information on menu boards (including drive throughs) and menus; alternative methods of making calorie information available to patrons is okay as long as the info is available at the point of purchase and is as prominent as menu labelling
- 14 other US Jurisdictions have menu labelling passed into law and 20 other cities and counties have introduced menu labelling for consideration.

## **PUBLIC EDUCATION CAMPAIGNS (Sodium Reduction)**

- Consumer education is very effective, as has been shown in Finland and the UK.
- Health organizations in Canada, including Blood Pressure Canada, the Canadian Stroke Network and Dietitians of Canada are producing standardized educational material for patients, the public and health care professionals on the health risks of high dietary sodium and what consumers can do to reduce dietary sodium. Resources targeted at the public and health care professionals are available at [www.sodium101.ca](http://www.sodium101.ca) and [www.lowersodium.ca](http://www.lowersodium.ca).
- The Heart and Stroke Foundation has also recently revised its Health Check™ food labelling program to require lower sodium in food products to acquire and sustain the Health Check™ label.

## **PROHIBITING MARKETING TO CHILDREN IN SCHOOLS**

- Canadian jurisdictions:
  - Nova Scotia
    - Promotion and advertising is a mandatory policy directive
    - Policy aligns with the criteria within the Food and Beverage Standards for Nova Scotia Public Schools - only items in the Maximum or Moderate categories can be promoted/advertised
    - Includes product placement in cafeteria shelves and in vending machines – priority space must be given to Maximum nutrition items (e.g. shelves at eye level based on average student height)
  - Quebec
    - Prohibition on marketing of junk foods to children in schools implemented as part of a healthy schools policy
- US jurisdictions:
  - New York and California
  - In most states, local school boards have the authority to make policy decisions about commercial activities.
- Other international jurisdictions:
  - Belgium, Portugal, Austria, Vietnam, Germany

- International jurisdictions that prohibit school marketing unless approved by a school official or unless it has an educational purpose:
  - Finland, France, Greece, and Luxembourg

## SCHOOL ZONING REGULATION

- Canadian jurisdictions
  - Quebec is piloting a school zoning regulation in 3 cities: Gatineau, Lavaltrie, and Baie-Saint Paul
    - Defining “junk food” in terms of venue where sold (e.g. counter service, pay before eating, disposable dishes and cutlery)
    - Two year pilot, with reporting due March 2011
- US jurisdictions
  - City of Detroit
    - Justification for this zoning law is the public health threat posed by the clustering of fast food restaurants in the area surrounding schools.
    - Zoning ordinance states, with respect to certain standard, carry-out, fast-food, and drive-in restaurants, that “a minimum distance of 500 feet will exist between the subject site and the nearest point of an elementary, junior high, or senior high school site.”
  - City of Arden Hills, Minnesota
    - Justification for this zoning law is that fast food restaurants have the potential to create a nuisance (e.g. litter, noise, odours, loitering, traffic).
    - Zoning ordinance states that “no drive-in business or fast food restaurant shall be located on a site that is within 400 feet of a public, private or parochial school, a church, a public recreation area, or any residentially zoned property.”

## HEALTHY EATING RECOGNITION PROGRAMS

- The **Alberta Food for Health Awards** - a Premier’s Award to recognize food processors, producers and researchers for their work in creating healthy foods for Albertans; celebrates healthy food products that are available in Alberta. The awards also recognize the important role that industry and the research community play in improving our understanding of the health benefits of food (<http://www.healthyalberta.com/AboutHealthyU/835.htm>)
- **Eat Smart! Ontario**-an award program that recognizes Ontario schools, restaurants, workplaces and recreation centres that meet exceptional standards in nutrition, safe food handling and a smoke free environment ( <http://www.eatsmartontario.ca>)
- The UK has a healthy eating award for caterers (<http://www.healthylivingaward.co.uk>)

## **LEGISLATION TO RESTRICT ACCESS TO SWEETENED BEVERAGES IN FOOD SERVICE ESTABLISHMENTS**

- To our knowledge at this time, no other jurisdictions are legislating food service establishments to comply with regulations that restrict access to sweetened beverages

## **PUBLIC AWARENESS CAMPAIGN (Sweetened Beverage Reduction)**

- US jurisdictions
  - New York City is implementing a major public awareness campaign titled “Are you pouring on the pounds? Drinking yourself fat” (example provided as attachment)
    - Includes posters in the subway system and a multilingual Health Bulletin
    - The ads urge New Yorkers to cut back on sugary beverages and quench their thirst with water, seltzer or low-fat milk instead

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## MINISTER'S STAKEHOLDER/MEETING REQUEST FORM

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CLIFF #: 833452

DATE OF MEETING/REQUEST: Thursday May 20, 2010, at 9:30 am

**NAME OF STAKEHOLDER/ORGANIZATION AND ATTENDEES:**

Food & Consumer Products of Canada (FCPC); Jim Goetz, Vice President of Provincial Affairs; Adam Johnson, senior representative from the food and beverage industry.

**ISSUE(S) TO BE DISCUSSED:**

- FCPC's commitment to healthy living and obesity issues
- Consistent industry standards across Canada
- BC healthy living strategies

**BACKGROUND ATTACHED FROM REQUESTER:**

YES ☐ NO ☒ TO FOLLOW ☐

**BACKGROUND (from program area, ie. describe stakeholder/how they relate to MHLS; points to consider; upcoming media event; other relevant information):**

- FCPC is the national industry association in Canada representing the food and consumer products industry. Member companies range from small independently and privately-owned companies to large, global multinationals all of whom manufacture and distribute in Canada.
- Canada's food, beverage and consumer products industry is the largest manufacturing employer in the country, employing almost 300,000 Canadians and generating approximately \$22 billion annually in gross domestic product.
- In 2007, FCPC partnered with Concerned Children's Advertisers and Advertising Standards Canada to launch the *Canadian Children's Food & Beverage Advertising Initiative*. The 15 companies participating in this initiative are committed to following one or both of the following practices:
  - Devoting at least 50 percent of their ads directed to children under 12 toward the promotion of healthy dietary choices and/or active living messages;
  - Shift their children's advertising and marketing emphasis to foods and beverages that are consistent with the principles of sound nutrition guidance, including those that are lower in total calories, fats, salt and added sugars and higher in nutrients that are significant to public health.
- FCPC reports that food and beverage companies are offering healthier food choices through new product development, reformulation of products and development of new portion and packaging options
- FCPC has recently participated in the development of the Provincial Health Services Authority's recommendations for obesity reduction as a member of the Food Working Group.
  - In 2009, based on a recommendation from the Health Officers Council, the Provincial Health Services Authority (PHSA) formed a Provincial Obesity Task Force to develop a set of recommendations for obesity reduction in BC, which aims to engage and mobilize a broad range of partners and resources.
  - The PHSA tasked three working groups (Physical Activity, Food, Treatment) with developing obesity reduction recommendations based on a comprehensive review of promising practices, BC actions and gaps.

- The Food Working Group consisted of members representing government, non-government organizations, and food industry stakeholders. MHLS is providing expertise in the Food Working Group, Physical Activity Working Group and the Obesity Task Force.

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- FCPC and Refreshments Canada together met with government Ministers and executive staff in November, 2009
- Minister Chong attended an MLA breakfast hosted by Refreshments Canada and FCPC on November 17<sup>th</sup>, 2009
- FCPC participated in the industry consultations for the BC Trans Fat Regulations (2009)

**RECOMMENDATION:**

**MINISTER TO MEET:** YES ☒ NO ☐

**SHOULD MINISTRY STAFF ATTEND (AND IF SO, WHO):**

Yes; Laurie Woodland, Executive Director, Chronic Disease/Injury Prevention and the Built Environment; Meghan Day, Manager, Healthy Eating and Food Security

**SHOULD STAFF MEET ON BEHALF OF MINISTER:** YES ☐ NO ☒

**BRIEFING NOTE TO BE PREPARED:** YES ☐ NO ☒

**DATE:** May 17/10

**APPROVED BY:** Tom Gregory, Executive Director, CSPL

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## MINISTER'S STAKEHOLDER/MEETING REQUEST FORM

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**CLIFF #: 841727**

**DATE OF MEETING/REQUEST: TBD**

**NAME OF STAKEHOLDER/ORGANIZATION AND ATTENDEES:**

Dr. Tom Warshawski, Pediatrician and Chair of the Childhood Obesity Foundation

**ISSUE(S) TO BE DISCUSSED:**

The issue of sugar sweetened beverages and childhood overweight/obesity and S13, S17  
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**BACKGROUND ATTACHED FROM REQUESTER:**

**YES** ☐ **NO** ☒ **TO FOLLOW** ☐

**BACKGROUND:**

- The Childhood Obesity Foundation is a group of experts in the field of childhood obesity, including physicians and researchers working to identify, evaluate and promote best practices in healthy nutrition and physical activity to reduce the prevalence of childhood obesity. The Board of Directors spans a broad spectrum of society including law, scientific research and pediatric medicine. See attached list of board members.
- The Childhood Obesity Foundation is a key stakeholder of the Ministry of Healthy Living and Sport and has been involved in several provincial healthy eating initiatives including the development and implementation of Sip Smart! BC and the *Provincial Health Services Authority's Obesity Reduction Strategy*.
- The Childhood Obesity Foundation is a partner of The Chronic Disease Prevention Alliance of Canada (CDPAC), a network of 10 national organizations who share a common vision for an integrated system of research, surveillance, policies and programs for maintaining health and prevention of chronic disease in Canada.

Collaborative Action on Childhood Obesity Project

- CDPAC and partner organizations have launched a project (October 2009 through March 2012) titled 'Collaborative Action on Childhood Obesity' funded by the Canadian Partnership Against Cancer's 'Coalitions Linking Action and Science for Prevention' initiative, the Public Health Agency of Canada and the Heart and Stroke Foundation of Ontario.
  - Partner organizations include the Childhood Obesity Foundation, Government of Northwest Territories, Heart and Stroke Foundation of Quebec, Quebec Coalition on Weight-Related Problems and the University of Ottawa.



- The project's goal is to contribute to reversal in the escalating trend in child and youth obesity by reducing the consumption of sugar sweetened beverages and screen-time by Canadian youth and by providing a viable, local and culturally relevant alternative food management model in Aboriginal communities.
- To achieve these goals the coalition has four specific aims:
  - 1) To *increase* the adoption and implementation of school-based education and behavior change strategies that address the consumption of sugar sweetened beverages and screen time in each jurisdiction including identified Aboriginal communities.
  - 2) To *increase access to positive local and culturally relevant alternatives* for healthy eating and *restrict access to 'unhealthy' options* by supporting the implementation of policies, regulations and guidelines in schools and their surrounding communities including local stores and community kitchens (*and increased local production and distribution of healthy and culturally relevant foods --- with a particular, but not exclusive, focus on First Nations groups*).
  - 3) To *decrease* the appeal of 'unhealthy options' by supporting the implementation of policies that restrict advertising to children and provide disincentives for purchase of unhealthy foods (choose least and not recommended foods) through taxation thus increasing the appeal of locally harvested and produced food, particularly in the case of the Aboriginal communities involved.
  - 4) To *build* the capacity of national and provincial stakeholders to implement evidence-based obesity and chronic disease prevention initiatives by developing mechanisms for inter-jurisdictional networking, evaluation and knowledge exchange.
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- The Childhood Obesity Foundation met with Dr. Eric Young from the Office of the Provincial Health Officer and members of the Healthy Eating Team at the Ministry of Healthy Living and Sport on April 1, 2010, to seek advice on activities for the Collaborative Action on Childhood Obesity Project. The Childhood Obesity Foundation is interested in supporting healthy eating policy options within BC and recognizes nutrition is a priority for the Minister of Health Services.

**RECOMMENDATION:**

**MINISTER TO MEET:** YES ☒ NO ☐

**SHOULD MINISTRY STAFF ATTEND (AND IF SO, WHO):** Not necessary

**SHOULD STAFF MEET ON BEHALF OF MINISTER:** YES ☐ NO ☒

**BRIEFING NOTE TO BE PREPARED:** YES ☐ NO ☒

**DATE:** June 28, 2010

**APPROVED BY:** Tom Gregory, ED, Corporate Support, Planning and Legislation

## **Childhood Obesity Foundation – Board of Directors**

**Chair: Dr. Tom Warshawski, MD**

Head, Pediatrics  
Kelowna General Hospital  
Past President, BC Pediatric Society

**Dr. J.P. Chanoine, MD, PhD**

Clinical Professor  
UBC Department of Pediatrics  
Head, Endocrinology Diabetes Unit, BC Children's Hospital

**Dr. Diane Finegood, PhD**

Scientific Director / Directeur Scientifique  
Canadian Institutes of Health Research / Instituts de recherche en santé du Canada  
Institute of Nutrition, Metabolism and Diabetes / L'Institut de la nutrition, du métabolisme  
et du diabète

**Dr. Heather McKay, PhD**

Professor, Department of Orthopaedics and Family Practice  
Division of Orthopaedic Engineering Research University of British Columbia  
Director, Centre for Hip Health and Musculoskeletal Research Vancouver Coastal Health  
Research Institute and University of British Columbia  
Michael Smith Foundation for Health Research, Senior Scholar

**Patti-Jean Naylor, PhD**

Assistant Professor  
School of Physical Education  
University of Victoria

**Mr. Don Rosenbloom**

Lawyer  
Executive Board Member  
2010 Olympic Bid Corporation

**Dr. Parminder Singh, MD**

Pediatrician  
Chair, C.H.I.L.D. Foundation

Pages 107 through 129 redacted for the following reasons:

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## MEETING ADVICE FOR MINISTER

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**CLIFF #:** 884672

**DATE OF REQUEST:** Friday, June 3, 2011

**REQUESTER:** Jim Goetz, Vice President – Government Affairs (CBA) Canadian Beverage Association

**MEETING REQUEST/ISSUE:** Meeting with Canadian Beverage Association scheduled for Wednesday, June 8, 2011

Justin Sherwood, President, CBA  
Jim Goetz, Vice President – Government Affairs, CBA  
Senior Representative of Coca Cola Canada  
Senior Representative of Pepsi Canada

### BACKGROUND:

Not Responsive

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Not Responsive

Not Responsive

**ADM RESPONSIBLE:** Laurie Woodland, Acting ADM, Population and Public Health

**RECOMMENDATION:**

Minister should meet with CBA to encourage their continued commitment to voluntary actions by their industry to promote healthy eating.

**SHOULD MINISTRY STAFF ATTEND (AND IF SO, WHO)**

Laurie Woodland, Acting ADM, Population and Public Health  
Lisa Forster-Coull, Provincial Nutritionist, Population and Public Health

**DATE:** June 6, 2011

**APPROVED BY:** \_\_\_\_\_  
**Laurie Woodland**  
**A/Assistant Deputy Minister**

Ministers Meeting Form-Canadian Beverage Associationp:\cdipbe\hl\_cd  
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## Shorthouse, Ashley HLTH:EX

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**From:** Forster-Coull, Lisa HLTH:EX  
**Sent:** Monday, November 14, 2011 8:19 AM  
**To:** McKellar, Lisa HLTH:EX  
**Subject:** FW: tobacco/junk food

Hi Lisa – see note below.

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Lisa Forster-Coull  
Provincial Nutritionist  
Population and Public Health  
Ministry of Health  
1515 Blanshard Street, 4th floor  
Victoria, BC  
V8W 3C8

phone 250-952-1124  
fax 250-952-1570

Join the Healthy Families BC community...



**From:** Woodland, Laurie HLTH:EX  
**Sent:** Friday, November 11, 2011 12:06 PM  
**To:** Canitz, Shelley L HLTH:EX; Forster-Coull, Lisa HLTH:EX  
**Subject:** Fw: tobacco/junk food

This is my reply to arlene, but can you too pull out materials - I think we have quite a bit on both, thx  
Laurie Woodland  
Executive Director  
Chronic Disease/Injury Prevention  
Ministry of Health  
British Columbia

**From:** Woodland, Laurie HLTH:EX  
**Sent:** Friday, November 11, 2011 12:05 PM  
**To:** Paton, Arlene HLTH:EX  
**Subject:** Re: tobacco/junk food

Ok, but I think our tobacco taxes are pretty high, probably not much room there - we will get you something on both, one of the challenges to junk food tax is defining it  
Laurie Woodland  
Executive Director  
Chronic Disease/Injury Prevention

Ministry of Health  
British Columbia

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**From:** Paton, Arlene HLTH:EX  
**Sent:** Thursday, November 10, 2011 06:27 PM  
**To:** Woodland, Laurie HLTH:EX  
**Subject:** tobacco/junk food

Hi – I spoke with Heather Wood today about the HST reversal creating lower prices for the above. She's interested in receiving some written materials that provide the case for raising tobacco taxes (perhaps beyond the current HST) §13, S17

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And on junk food, it's a bit more difficult, but she's willing to have the discussion with our minister if we can provide some justification/evidence.

We can talk more next week, but she needs these probably by end of the month. Thank you!

Arlene Paton  
Assistant Deputy Minister  
Population and Public Health  
Ministry of Health  
Tel: 250-952-1731



Pages 140 through 146 redacted for the following reasons:

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## **Laframboise, Natalie HLTH:EX**

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**From:** Laframboise, Natalie HLTH:EX  
**Sent:** Thursday, August 16, 2012 12:50 PM  
**To:** Corby, Lynda HLTH:EX; Cramb, Lorrie HLTH:EX  
**Subject:** RE: Discussion on ThinkHealthBC - Su  
**Attachments:** ThinkHealth\_Sugary Drinks\_August 16 2012.docx

I've drafted the attached response. Not sure how much information we want to include. Lynda your input would be greatly appreciated.

Thanks!

Natalie Laframboise, B.A.Sc. (AHN)  
Policy Analyst - Public Health Nutrition Ministry of Health  
1515 Blanshard St, 4-2 / Victoria BC / V8W 3C8  
Telephone: 250 952-2187  
Email: [natalie.laframboise@gov.bc.ca](mailto:natalie.laframboise@gov.bc.ca)

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From: Murray, Wendy HLTH:EX  
Sent: Wednesday, August 15, 2012 4:24 PM  
To: Cramb, Lorrie HLTH:EX  
Cc: Forster-Coull, Lisa HLTH:EX; Porter, Rodney GCPE:EX  
Subject: FW: Discussion on ThinkHealthBC - Su

Hi Lorrie...please see the attached email I sent to Lisa. I have received Lisa out-of-office. Please let me know if you would like to discuss.

Thanks...enjoy your evening....W

From: Murray, Wendy HLTH:EX  
Sent: Wednesday, August 15, 2012 4:22 PM  
To: Forster-Coull, Lisa HLTH:EX  
Cc: Porter, Rodney GCPE:EX  
Subject: Discussion on ThinkHealthBC - Su

Hi Lisa....I just want to make you aware of the following discussion on ThinkHealthBC - Tax Sugary Drinks and Use \$\$ to fund Health Promotion -<https://www.thinkhealthbc.ca/topics/235>

Please let me know if you would like to chime in or have the ambassadors chime in on your behalf.

Please call me if you have any questions or would like to discuss. Thanks so much...enjoy your evening...W

Wendy Murray ~ Operations Manager~ThinkHealthBC~Ministry of Health 800 Johnson Street, Victoria, BC, ~250-356-9814~BB 250-217-5341~ <mailto:wendy.murray@gov.bc.ca>  
[cid:image001.png@01CD7B01.A372B5C0]<<http://www.thinkhealthbc.ca/>>

[cid:image002.png@01CD7B01.A372B5C0]<<https://twitter.com/ThinkHealthBC>>

Reduction of sugary drink consumption is a priority for the Province. Taxation of unhealthy foods such as sugary drinks is one option available to encourage healthy living choices; however obesity is a very complex public health issue that requires multiple strategies to address.

The Healthy Families BC strategy includes education and tools for the public on sugary drinks including Sugary Drink Sense, an interactive tool where British Columbians can learn about the amount of added sugar in common beverages. For more information on Healthy Families BC visit [www.healthyfamiliesbc.ca](http://www.healthyfamiliesbc.ca)