



City of Seattle

# Sweetened Beverage Tax

Supporting healthy food and child health and development

Beginning in 2018, Seattle started taxing sugar-sweetened beverage products distributed within the city ([Ordinance 125324](#)). The Sweetened Beverage Tax (SBT) is not a sales tax charged directly on consumers. Instead, this tax makes distributors pay a tax (of 1.75 cents per ounce) on sugar-sweetened beverage products they distribute within the City of Seattle.

## Why did Seattle pass this tax?

The tax was designed to improve the health of Seattle residents by reducing the sales and consumption of sugary drinks. In addition, the tax revenue is primarily used to support healthy food access, child development, and early learning programs. Research has shown that sugary drinks can lead to long-term weight gain, which can increase risk of developing **type 2 diabetes, high blood pressure**, and heart disease. Sugary drinks also lead to cavities. A 20-ounce bottle of soda can pack over 15 teaspoons of added sugar and over 250 calories with poor nutritional value.

### TAXED BEVERAGES



Regular sodas



Fruit drinks



Energy and sports drinks



Sweetened waters



Sweetened coffees and teas



Syrups and concentrates

### TAX EXEMPT BEVERAGES



Milk including plant-based



Diet drinks



100% juice



Bottled water



Baby formula



Alcoholic beverages

Plus powders and concentrates mixed by the end consumers and beverages for medical use.



20 OZ SODA has

**15**

teaspoons

of added sugar and

**250**  
empty calories



**JUST 1-2 CANS**

of soda per day

**INCREASES RISK OF**  
**type 2 diabetes**

**26%**

## Where is the money going?

Monitored by the **Sweetened Beverage Tax Community Advisory Board**, revenue is used to support programs that increase access to healthy food and improve child health, development, and readiness for school. For detailed information, see [Seattle Municipal Code 5.53.055](#).

### Food Access

61%



#### Increasing equitable access to nutritious food and beverages

SBT revenue supports food banks, meal programs, and food delivery services for families, elders, and individuals experiencing food insecurity. Funding also goes to programs that provide fresh, culturally-relevant, locally-grown fruits and vegetables to youth at community centers, childcare, preschools, and schools. **Fresh Bucks**, a program that helps Seattle residents on a tight budget afford healthy food, is also supported by the tax.



#### Promoting health through community-led projects

Many of the efforts funded by SBT revenue are led by and for the people most affected by food and health inequities: Black, Indigenous, People of Color, immigrants, refugees, people with low incomes, youth, and elders. These efforts include the **Food Equity Fund** community grant program, a **youth-led media campaign** to promote drinking water, installation of water bottle filling stations in Seattle Public Schools, and a variety of strategies that increase access to healthy, culturally-relevant food and drinks.

The Sweetened Beverage Tax in 2021 provided

**\$20.3M**

for programs and services that increase access to healthy food and beverages and support early child development and learning.



### Child Health and Early Learning

39%



#### Increasing equitable access to high quality childcare

SBT revenue is expanding **childcare subsidies** for working families, supporting small **Family Child Care** providers through home visiting, training modules, and technical assistance, and providing health consultation and training to help improve the quality of infant and toddler care.



#### Investing in child health and development

In 2021, the City of Seattle launched its first ever **Prenatal-to-Three Community Grants Program** with SBT revenue. Revenue also supports programs that provide developmental screening and therapeutic support, such as the Developmental Bridge program for children with developmental concerns or a family member with a disability.