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.

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.

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.

For more information, visit bit.ly/SBTinvestments