

## Sweetened Beverage Tax Community Advisory Board

### Vision Statement

The Sweetened Beverage Tax Community Advisory Board's collective vision for how the beverage tax can positively impact the long-term future of Seattle's communities:

*Nutritious and culturally relevant foods and clean water are accessible to all; children and families are supported with resources that promote healthy development; the burdens of disease, stress, and the cost of living are lifted; and there is joy, collective wellbeing, community connection, and self-determination for communities most impacted by structural inequities.*

### Core Values

The core values of the Sweetened Beverage Tax Community Advisory Board represent the beliefs and behaviors by which all CAB members shall conduct themselves and provide a foundation for decision making and action:

**Racial Justice and Social Equity** – We strive for the equitable distribution of resources and power to address the effects of settler colonialism, white supremacy, classism, ableism, racism, xenophobia, anti-Blackness, and Indigenous erasure and their impacts on health and educational disparities across Seattle. We recognize injustices intersect and compound harm for communities facing multiple layers of inequity. We apply a racial and social equity lens when developing budget recommendations and programmatic guidance, as well as in our internal work practices.

**Cultural Humility** – We recognize that we do not know all the nuances of the cultural practices of everyone in Seattle, and we approach our work with humility, openness, and respect. As community advisors who call the greater Seattle area home and help shape decisions that impact residents, we make a conscious effort to learn from and build reciprocal relationships with those who shape the city's culture.

**Voice of the Community** – We focus our work on communities most impacted by racial and social inequities that affect access to healthy food, child development outcomes, community leadership, economic opportunity, and affordable housing. We make space for community members to share their concerns and solutions, and we center community voice in our recommendations.

**Multiple Ways of Knowing** – We embrace diverse ways of knowing, including community practice, Indigenous knowledge, and scientific evidence. We recognize that ideas rooted in community can offer valuable insights and solutions alongside evidence-

based programs. We also acknowledge equity challenges in who participates in the research that shapes the evidence base.

**Transparency** – We commit to open and honest communication within the Community Advisory Board, with the communities we serve and represent, and with City officials and staff about how we make decisions and how SBT funds are allocated and spent.

**Accountability** – We are responsible to hold the City accountable to the actions outlined in the ordinance and advise the City Council and Mayor based on our role to represent the community. We are also accountable to the communities we represent.

**Trust** – We commit to cultivating trust by building and repairing relationships, operating with integrity in our advisory role, and staying connected to the communities we serve.

## **Budget Principles**

The budget recommendations of the Sweetened Beverage Tax Community Advisory Board are rooted in the fundamental conviction that investments supported by beverage tax revenues should prioritize allocating funds to **priority populations** disproportionately affected by health, child development, and education inequities, especially those related to the adverse health effects of sugary drinks. To ensure this, the CAB recommends the following budget and operational principles.

Programs funded through SBT revenue are expected to align with these principles, in addition to following the stated intent of the ordinance and addressing the elimination of health and education inequities. We strongly recommend the City similarly align its Sweetened Beverage Tax revenue allocation plans and the implementation of programs and services.

**Priority populations:** All programs and activities funded by the SBT should focus on reaching communities of color; Native and Indigenous communities; immigrants and refugees; people with low incomes; people with disabilities; and people who require language access services. Youth from these communities are also a priority. We recognize that many people hold multiple identities across these priority populations, and overlapping systems of inequity can compound impacts and barriers. In addition to facing barriers to healthy food access, child development, community leadership, economic opportunity, and affordable housing, these communities are disproportionately targeted by the sugary drink industry.

**Place-based focus areas:** Programs and activities funded by the SBT should focus on concentrated areas where **priority populations** live. Place-based investments help

address the unequal conditions created by historic and ongoing disinvestment and structural racism in specific neighborhoods. Place-based approaches allow programs to be tailored to local strengths, needs, and community-led solutions.

**Community-driven:** Programs and activities funded by the SBT should be led, guided, or implemented by community-based organizations that are trusted leaders within the priority populations being served. As stated in the CAB’s core values, we embrace multiple ways of knowing and recognize that community-rooted ideas can provide important insights and solutions alongside programs backed by scientific research.

**Culturally responsive:** Programs and activities funded by the SBT should be culturally responsive and delivered in ways that are accessible and comfortable for the priority population (or community). The CAB expects departmental reporting to include clear details on how SBT-funded programs and services are delivered in culturally responsive ways and how cultural responsiveness is evaluated.

**Address immediate needs and advance systems change:** Programs and activities funded by the SBT should meet the immediate needs of priority populations and communities while also addressing the root causes of disparities and inequities. This is a “both/and” approach. We aspire for direct services and systems change to work together.

**No supplantation:** Although the formal no-supplantation clause was removed from the SBT ordinance in 2025, the CAB affirms it as a core guiding value. Sweetened Beverage Tax revenues must **supplement, not replace**, existing City investments. Using SBT dollars to backfill baseline funding erodes community trust and undermines the original intent of this regressive tax. SBT funds should remain a dedicated resource to **maintain, expand, or create programs** that advance food and educational equity and support positive health and early childhood outcomes—particularly in communities most impacted by structural inequities. These dollars should not be used for general budget relief or to supplant existing services.