

RESOLUTION NUMBER: D- 02

REFERRED TO: Reference Committee on Legislative Activities and Public Relations

SUBJECT: Support for Removal of Sales Tax Exemption on Sugar-Sweetened Soda in South Carolina

SUBMITTED BY: Anna Spencer, DO

1 **WHEREAS;** National Health Interview Survey data from 2010 and 2015 indicated
2 South Carolina was in the top 5 states with 70.2% of adults self-reporting consumption of at
3 least one sugar-sweetened beverage including sweetened fruit drinks, sports/energy drinks,
4 sweetened coffee/tea, and sugar-sweetened soda; and

5 **WHEREAS;** United States children drink 143 calories an average of 143 calories daily
6 from sugar-sweetened beverages and United States adults drink an average of 145 calories
7 daily from sugar-sweetened beverages; and

8 **WHEREAS;** sugar-sweetened soda consumption is associated with weight gain,
9 development of type 2 diabetes mellitus, cardiovascular disease; and

10 **WHEREAS;** implementation of a sweetened beverage tax at a price of 1.04 cents per
11 ounce in Seattle, Washington was associated with a 22% overall decline in volume including
12 36% decrease in family size sugar-sweetened soda; and

13 **WHEREAS;** sugar-sweetened soda is included in the sales tax exemption for groceries
14 in South Carolina; therefore, be it

15 **RESOLVED;** that the South Carolina Medical Association support removing the sales
16 tax exemption for all sugar-sweetened soda sales in South Carolina which would provide a 6%
17 increase in the overall price of sugar-sweetened soda thereby disincentivizing the sale of sugar-
18 sweetened soda and providing revenue that could be used for nutrition education programs in
19 our state.

April 2023