

File No. 140098

Committee Item No. 16

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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Committee: Budget & Finance Committee

Date July 16, 2014

Board of Supervisors Meeting

Date _____

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Completed by: Linda Wong Date July 11, 2014
 Completed by: _____ Date _____

1 [Initiative Ordinance - Business and Tax Regulations Code - Tax on Sugar-Sweetened
2 Beverages to Fund Food and Health Programs]

3 **Motion ordering submitted to the voters at an election to be held on November 4, 2014**
4 **an ordinance amending the Business and Tax Regulations Code by adding a new**
5 **Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened**
6 **beverages, to fund City-operated programs and City grants for active recreation and**
7 **improving food access, health, and nutrition, and to fund San Francisco Unified School**
8 **District physical education, after school physical activity, health, or nutrition programs,**
9 **and school lunch and other school nutrition programs.**

10
11 MOVED, That the Board of Supervisors hereby submits the following ordinance to the voters
12 of the City and County of San Francisco, at an election to be held on November 4, 2014:

13
14 **Ordinance amending the Business and Tax Regulations Code by adding a new**
15 **Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened**
16 **beverages, to fund City-operated programs and City grants for active recreation and**
17 **improving food access, health, and nutrition, and to fund San Francisco Unified School**
18 **District physical education, after school physical activity, health, or nutrition programs,**
19 **and school lunch and other school nutrition programs.**

20
21 NOTE: **Unchanged Code text and uncodified text** are in plain font.
22 **Additions to Codes** are in *single-underline italics Times New Roman font*.
23 **Deletions to Codes** are in *strikethrough italics Times New Roman font*.
24 **Asterisks (* * * *)** indicate the omission of unchanged Code
25 subsections or parts of tables.

1 Be it ordained by the People of the City and County of San Francisco:

2
3 Section 1. Pursuant to Article XIII C of the Constitution of the State of California, this
4 ordinance shall be submitted to the qualified electors of the City and County of San Francisco,
5 at the November 4, 2014 consolidated general election.
6

7 Section 2. The Business and Tax Regulations Code is hereby amended by adding
8 Article 8, to read as follows:
9

10 **ARTICLE 8:**

11 **THE SUGAR-SWEETENED BEVERAGE TAX ORDINANCE**

12
13 **SEC. 550. SHORT TITLE.**

14 *This Article shall be known as the "Sugar-Sweetened Beverage Tax Ordinance."*
15

16 **SEC. 551. FINDINGS AND PURPOSE.**

17 *Human consumption of Sugar-Sweetened Beverages (SSBs) is linked to a myriad of serious*
18 *health problems including, but not limited to: weight gain, obesity, coronary heart disease, diabetes,*
19 *cavities, tooth decay, and other health problems. Scientific evidence shows that underlying these*
20 *chronic health problems is metabolic syndrome (MetS). MetS is characterized by changes in a body's*
21 *normal biochemistry that can lead to obesity, insulin resistance, hypertension, dyslipidemia (high*
22 *cholesterol), and visceral fat. SSBs are linked to excess weight and obesity, which are putting more*
23 *Americans on the path to MetS. Heavy added sugar consumption may itself be a direct cause of MetS*
24 *by increasing the risk for hypertension, dyslipidemia and visceral fat. While most people with MetS are*
25 *obese, normal-weight individuals can acquire the syndrome as well, given poor dietary habits. Heavy*

1 consumption of sugary drinks has been linked to MetS through a variety of biological pathways, and is
2 therefore a risk factor in chronic disease.

3 The 2010 U.S. Dietary Guidelines for Americans report that sugary drinks are the single
4 greatest source of added sugar in the American diet, constituting 36.6 percent of added sugars typically
5 consumed, making them an ideal target for public health protections. Sugar-sweetened soda, and fruit
6 drinks containing less than 100 percent juice by volume, are major sources of added sugars in
7 American diets, contributing an average of 10.58 teaspoons of added sugars each day. The American
8 Heart Association recommends that adult women consume no more than six teaspoons of added sugars
9 daily, that adult men consume no more than nine teaspoons, and that children consume no more than
10 three teaspoons of added sugars (not including naturally occurring sugars in whole foods such as fruit
11 and plain milk) per day, which is about 50 calories. However, most Americans consume more than
12 19.6 teaspoons of added sugars per day. Even regular, moderate consumption of sugary drinks (one
13 12-ounce can a day) increases the risk of cardiovascular disease mortality by nearly one third.

14 Obese children suffer more often from sleep apnea, asthma, joint problems, fatty liver disease,
15 gallstones, and acid reflux (heartburn). Obese children are more likely to become obese adults, further
16 increasing their risks for higher rates of type 2 diabetes, heart disease, and some cancers later in life.
17 Profound mental health and quality of life impacts are seen in children with severe obesity. As of 2010,
18 nearly one-third (31.7 percent) of children and adolescents in San Francisco were either obese or
19 overweight. Among adults, consumption of SSBs is associated with a risk of weight gain and obesity,
20 cardiovascular disease, a significantly higher risk of stroke, high blood pressure, type 2 diabetes,
21 dental erosion, and the risk of pancreatic cancer. In 2011-2012, 41.8 percent of adults in
22 San Francisco were either obese or overweight.

23 Low-income families are more likely to be affected by obesity and diabetes. For example, the
24 Bayview-Hunters Point neighborhood had more per capita emergency room visits due to diabetes
25 between 2009 and 2011 than any other neighborhood in San Francisco. Eighteen percent of three- to

1 four-year-olds enrolled in San Francisco Head Start were obese, with an additional 13 percent being
2 overweight. Head Start serves children of low-income families.

3 According to the American Dental Association, a steady diet of sugary foods and drinks,
4 including juice and sports drinks, can damage teeth. Cavity-causing bacteria in the mouth feed on
5 sugar and produce acids that attack tooth enamel for up to 20 minutes after eating or drinking. Sipping
6 sugary beverages or eating sugary foods all day results in repeated acid attacks that weaken tooth
7 enamel and lead to cavities. In extreme cases, softer enamel combined with improper brushing,
8 grinding of the teeth, or other conditions can lead to tooth loss.

9 The annual cost of being overweight and obese to California families, employers, the health
10 care industry, and the government is estimated to be \$21 billion. The San Francisco Budget and
11 Legislative Analyst estimates that up to \$61.8 million in costs incurred by San Franciscans with obesity
12 and diabetes are attributable to sugary beverage consumption. The total national cost of diabetes in
13 2007 was \$174 billion.

14 Research shows that lifestyle interventions are more cost-effective than medications in
15 preventing or delaying type 2 diabetes. SSBs have been targeted as part of a tax policy to reduce
16 caloric intake, improve diet and health, and generate revenue that governments can use to address
17 obesity-related health and economic burdens. The Institute of Medicine and other beverage tax
18 advocates suggest that tax revenues could be used to promote healthier eating and reduce or prevent
19 obesity. In 2009, the Institute of Medicine recommended that local governments implement a tax
20 strategy for calorie-dense, nutrient-poor food and beverages to discourage consumption. Likewise, in
21 2010, the White House Task Force on Childhood Obesity recommended that federal, state, and local
22 governments analyze the effects of taxes on less healthy, energy-dense foods, such as SSBs.

23 The purpose of taxing SSBs is to make San Franciscans healthier by discouraging consumption
24 of the main source of added dietary sugars, and by raising funds to support health promotion and
25 obesity prevention, particularly targeting children in San Francisco's low-income communities. Plain

1 water and—unless advised otherwise by a pediatrician—low-fat (one percent) or nonfat milk are the
2 most appropriate beverages for healthy children older than the age of two. Yet, 17.2 percent of
3 San Francisco children and adolescents consume two or more glasses of soda or sugary drink per day.
4 Within this, there are significant variations by ethnicity, with 24.2 percent of Asian and 33.9 percent of
5 Latino, and only 4.4 percent of white children, consuming two or more glasses of soda or sugary drink
6 per day. On average, children consumed 11.96 teaspoons of added sugars from sodas and fruit drinks
7 per day – 47 percent of their total intake of added sugars. A single 12-ounce can of soda contains eight
8 to ten teaspoons of sugar, and typical container sizes of popular sugary drinks marketed to children far
9 exceed recommended amounts.

10 Assessing a tax on SSBs is intended to help address the high levels of obesity, type 2 diabetes,
11 and other diseases by reducing consumption and providing a revenue stream for City-directed and
12 grant-funded physical activity and nutrition programs in schools, parks, community centers, and
13 through community-based organizations.

14
15 **SEC. 552. DEFINITIONS.**

16 Unless otherwise defined in this Article 8, terms that are defined in Article 6 of the Business and
17 Tax Regulations Code shall have the meanings provided therein.

18 “Active Recreation Programs” are programs where participants are able to engage in exercise
19 or physical activity.

20 “Base Amount” means the Controller’s calculation of the amount of the City expenditures for
21 Eligible Programs for the Baseline Year, as described in Section 557.

22 “Base Product” means the same as Powder.

23 “Baseline” means the fiscal year July 1, 2014 through June 30, 2015, described in Section 557.
24
25

1 "Beverage Dispensing Machine" means an automated device that mixes Concentrate with one
2 or more other ingredients and dispenses the resulting mixture into an open container as a ready-to-
3 drink beverage.

4 "Caloric Substance" means a substance that adds calories to the diet of a person who
5 consumes that substance.

6 "Caloric Sweetener" means any Caloric Substance suitable for human consumption that
7 humans perceive as sweet and includes, but is not limited to, sucrose, fructose, high fructose corn
8 sweetener, glucose, and other sugars.

9 "City" means the City and County of San Francisco.

10 "Committee" means the Healthy Nutrition and Physical Activity Access Fund Committee
11 described in Section 558.

12 "Concentrate" means a Syrup, Powder, or Base Product that is used for mixing, compounding,
13 or making Sugar-Sweetened Beverages in a Beverage Dispensing Machine. Notwithstanding the
14 foregoing sentence, "Concentrate" does not include the following:

15 (a) Any product that is designed to be used primarily to prepare coffee or tea.

16 (b) Any product that is sold and is intended to be used for the purpose of an
17 individual consumer mixing, compounding, or making a Sugar-Sweetened Beverage.

18 (c) Any product sold for consumption by infants, which is commonly referred to as
19 "infant formula," or any product whose purpose is infant rehydration.

20 (d) Medical Food.

21 (e) Any product designed as supplemental, meal replacement, or sole-source
22 nutrition that includes proteins, carbohydrates, and multiple vitamins and minerals.

23 "Distribution" includes:

24 (a) The transfer in the City for consideration of physical possession of Sugar-
25 Sweetened Beverages or Concentrate by any person other than a common carrier. "Distribution" also

1 includes the transfer of physical possession in the City by any person other than a common carrier
2 without consideration for promotional or any other commercial purpose.

3 (b) The possession, storage, ownership, or control in the City, by any person other
4 than a common carrier, of Sugar-Sweetened Beverages or Concentrate for resale in the ordinary
5 course of business, obtained by means of a transfer of physical possession outside the City or from a
6 common carrier in the City.

7 (c) "Distribution" does not include the return of any Sugar-Sweetened Beverages or
8 Concentrate to a person, if that person refunds the entire amount paid in cash or credit.

9 "Distribution" does not include a retail sale or use.

10 "Distributor" means any person engaged in the business of Distribution of Sugar-Sweetened
11 Beverages or Concentrate. A "Distributor" does not include a common carrier. Where a common
12 carrier obtains physical possession of Sugar-Sweetened Beverages or Concentrate outside the City and
13 transfers physical possession of the Sugar-Sweetened Beverages or Concentrate in the City, the
14 transferee of the Sugar-Sweetened Beverages or Concentrate is a Distributor.

15 "Eligible Programs" means City-operated programs and City grants for active recreation
16 and/or improving food access, health, and nutrition, and San Francisco Unified School District
17 physical education, after school physical activity, health, or nutrition programs, school lunch, and
18 other school nutrition programs. Eligible Programs shall include only programs described in
19 Section 557(a)(3)(A) through (D) of this Article 8.

20 "Fund" is the Active Recreation, Nutrition, and Public Health Fund described in Section 553.

21 "Medical Food" means medical food as defined in Section 109971 of the California Health and
22 Safety Code, including amendments to that Section.

23 "Milk" means natural liquid milk, natural milk concentrate (whether or not reconstituted) or
24 dehydrated natural milk (whether or not reconstituted), regardless of animal source or butterfat
25

1 content. For purposes of this definition, "Milk" includes flavored milk containing no more than 40
2 grams of total sugar (naturally-occurring and from added Caloric Sweetener) per 12 ounces.

3 "Natural Fruit Juice" means the original liquid resulting from the pressing of fruit, the liquid
4 resulting from the complete reconstitution of natural fruit juice concentrate, or the liquid resulting from
5 the complete restoration of water to dehydrated natural fruit juice.

6 "Natural Vegetable Juice" means the original liquid resulting from the pressing of vegetables,
7 the liquid resulting from the complete reconstitution of natural vegetable juice concentrate, or the
8 liquid resulting from the complete restoration of water to dehydrated natural vegetable juice.

9 "New Programs" means the New Programs as described in Section 557.

10 "Nonalcoholic Beverage" means any beverage that is not subject to tax under Part 14
11 (commencing with Section 32001) of the California Revenue and Taxation Code.

12 "Powder" means a solid or liquid mixture of ingredients with added Caloric Sweetener used in
13 making, mixing, or compounding Sugar-Sweetened Beverages by mixing the Powder with any one or
14 more other ingredients, including, without limitation, water, ice, Syrup, Simple Syrup, fruits,
15 vegetables, fruit juice, vegetable juice, or carbonation or other gas.

16 "Simple Syrup" means a mixture of sugar and water.

17 "Sugar-Sweetened Beverage" means any Nonalcoholic Beverage sold for human consumption
18 that has one or more added Caloric Sweeteners and contains more than 25 calories per 12 ounces of
19 beverage. Notwithstanding the foregoing sentence, "Sugar-Sweetened Beverage" does not include any
20 of the following:

21 (a) Milk.

22 (b) Milk alternatives, including but not limited to non-dairy creamers or beverages
23 primarily consisting of plant-based ingredients (e.g., soy, rice, or almond milk products), regardless of
24 sugar content.

1 (c) Any beverage that contains solely 100 percent Natural Fruit Juice, Natural
2 Vegetable Juice, or combined Natural Fruit Juice and Natural Vegetable Juice.

3 (d) Any product sold for consumption by infants, which is commonly referred to as
4 “infant formula,” or any product whose purpose is infant rehydration.

5 (e) Medical Food.

6 (f) Any product designed as supplemental, meal replacement, or sole-source
7 nutrition that includes proteins, carbohydrates, and multiple vitamins and minerals.

8 (g) Any product sold in liquid form designed for use as an oral nutritional therapy
9 for persons who may have a limited ability to absorb or metabolize dietary nutrients from traditional
10 food or beverages.

11 (h) Any product sold in liquid form designed for use for weight reduction.

12 “Sugar-Sweetened Beverage Tax” is the Tax imposed under Section 553.

13 “Syrup” means the liquid mixture of ingredients used in making, mixing, or compounding
14 Sugar-Sweetened Beverages using one or more ingredients, including, without limitation, water, ice, a
15 Base Product, Powder, Simple Syrup, fruits, vegetables, fruit juice, vegetable juice, or carbonation or
16 other gas.

17 “Tax” is the Sugar-Sweetened Beverage Tax.

18
19 **SEC. 553. IMPOSITION OF TAX; DEPOSIT OF PROCEEDS.**

20 (a) For the privilege of engaging in the business of making initial Distributions of Sugar-
21 Sweetened Beverages or Concentrate in the City, the City imposes a Sugar-Sweetened Beverage Tax on
22 the Distributor making the initial Distribution of Sugar-Sweetened Beverages or Concentrate in the
23 City.

24 (b) The Tax shall be calculated as follows:
25

1 (1) Two cents (\$0.02) per fluid ounce of Sugar-Sweetened Beverage upon the initial
2 Distribution of the Sugar-Sweetened Beverage in the City; and

3 (2) Two cents (\$0.02) per fluid ounce of Sugar-Sweetened Beverage that could be
4 produced from Concentrate upon the initial Distribution of Concentrate in the City. For purposes of
5 calculating the Tax for Concentrate, the Tax shall be calculated using the largest volume of Sugar-
6 Sweetened Beverage that could result from the use of the Concentrate according to any manufacturer's
7 instructions. If the Tax is paid with respect to the Distribution of Concentrate in the City, then no Tax
8 shall be due with respect to the Distribution in the City of any Sugar-Sweetened Beverage produced
9 from such Concentrate.

10 (c) All monies collected pursuant to the Tax shall be deposited to the credit of the Active
11 Recreation, Nutrition, and Public Health Fund. The Fund shall be maintained separate and apart from
12 all other City funds and shall be appropriated by annual or supplemental appropriation.

13
14 **SEC. 554. REGISTRATION OF DISTRIBUTORS; DOCUMENTATION; ADMINISTRATION.**

15 (a) Each Distributor shall register with the Tax Collector.

16 (b) Each Distributor shall keep and preserve all such records as the Tax Collector may
17 require for the purpose of ascertaining and determining compliance under this Article 8.

18 (c) Except as otherwise provided under this Article 8, the Sugar-Sweetened Beverage Tax
19 shall be administered pursuant to Article 6 of the Business and Tax Regulations Code.

20
21 **SEC. 555. CREDITS AND REFUNDS.**

22 The Tax Collector shall refund or credit to a Distributor the Tax that is paid with respect to the
23 initial Distribution in the City of a Sugar-Sweetened Beverage or Concentrate that is shipped to a point
24 outside the City for Distribution outside the City, or on which the Tax has already been paid by another
25

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24 outside the City for Distribution outside the City, or on which the Tax has already been paid by another
25

1 person, or which has been returned to the person who sold it and the entire purchase price has been
2 refunded in cash or credit.

3
4 **SEC. 556. TECHNICAL ASSISTANCE TO THE TAX COLLECTOR.**

5 (a) The Department of Public Health shall provide to the Tax Collector technical assistance
6 to identify Sugar-Sweetened Beverages or Concentrate subject to the Tax.

7 (b) All City Departments shall provide to the Tax Collector technical assistance to identify
8 Distributors of Sugar-Sweetened Beverages or Concentrate.

9
10 **SEC. 557. EXPENDITURE OF PROCEEDS.**

11 (a) Monies in the Fund shall be used exclusively for the purposes specified in this Article 8.
12 No monies from the Fund shall be appropriated or expended for any funding requirement imposed by
13 The Arts, Music, Sports, and Pre-School for Every Child Amendment of 2003 (Charter Sec. 16.123-1
14 et seq.) or any successor legislation. Subject to the budgetary and fiscal provisions of the City Charter,
15 monies in the Fund shall be appropriated on an annual basis to the following departments and used
16 solely for the following purposes:

17 (1) Administrative Costs. Up to two percent of the proceeds of the Tax, in any
18 proportion, to the Tax Collector and other City Departments for administration of the Tax, and to the
19 City Administrator for administration of the Committee, and for the Committee's evaluation of
20 programs funded by the Tax, and development of strategic and expenditure plans.

21 (2) Refunds of any overpayments of the Tax imposed under this Article 8.

22 (3) Funding of Eligible Programs that are "New Programs," as defined in this
23 Section 557, that are consistent with the findings, purpose, and goals stated in this Article 8, in the
24 following proportions:

1 (A) 40 percent to the San Francisco Unified School District for (i) student
2 nutrition services; school-based gardens, nutrition classes, and cooking classes for students and
3 parents; teacher training and curricular support in nutrition education; and after-school programs,
4 including but not limited to nutrition education, healthy snacks, school-based gardening, and cooking
5 classes; and (ii) expansion and improvement of physical education, which may include teachers,
6 education specialists, athletic equipment, training, and programming, provided that programs under
7 both subsections (i) and (ii) are each appropriated no less than one-quarter of this 40 percent; and

8 (B) 25 percent, in any proportion, to the Department of Public Health and
9 the Public Utilities Commission for (i) healthy food access initiatives; (ii) drinking fountains and water
10 bottle filling stations; (iii) oral health services; (iv) chronic disease prevention; and (v) public
11 education campaigns, provided that programs under each subsection (i) through (v) are each
12 appropriated no less than one-tenth of this 25 percent; and

13 (C) 25 percent to the Recreation and Park Department for recreation centers,
14 organized sports, and athletic programming, provided that up to two-fifths of this 25 percent may be
15 allocated by the Recreation and Park Department to community-based organizations for Active
16 Recreation Programs, with a priority on programs serving low-income and underserved communities;
17 and

18 (D) 10 percent to be allocated through the Department of Public Health to
19 fund grants to community-based organizations for programs that support (i) healthy food access;
20 (ii) active recreation; (iii) oral health; (iv) chronic disease prevention; and for public education
21 campaigns.

22 Should any of the above governmental entities cease to exist, or if Eligible Programs are
23 transferred from any of these entities to another department or agency, then the Mayor and the Board
24 of Supervisors are authorized to expend the proceeds of this Tax to any department or agency that is a
25 successor to that entity and that operates Eligible Programs, or to a department or agency to which

1 those Eligible Programs are transferred, for expenditures that would otherwise be authorized under
2 this Article 8.

3 (b) Any balance remaining in the Fund at the close of any fiscal year shall be deemed to
4 have been provided for a specified purpose within the meaning of Section 9.113(a) of the Charter and
5 shall be carried forward and accumulated in the Fund for the purposes and goals recited in this
6 Article 8.

7 (c) Goals. The goals of expenditures from the Fund shall be to:

8 (1) Promote active recreation, health, nutrition, and food access programs among
9 all San Francisco residents;

10 (2) Improve physical activity, health, and nutrition programs in the San Francisco
11 Unified School District; and

12 (3) Give special consideration to communities that are disproportionately affected
13 by diseases related to Sugar-Sweetened Beverage consumption, including obesity, diabetes, and
14 coronary disease, as measured by the most recent data available to the Department of Public Health.

15 (d) New Programs. The intent of this Section 557 is to provide dedicated revenues to
16 increase Eligible Programs. Therefore, except as otherwise specified in this Article 8, revenues in the
17 Fund may only be appropriated to the extent that the Controller certifies that appropriations contained
18 in the adopted budget from other funding sources exceed those in a given year, as measured and
19 adjusted by the Controller pursuant to this Section 557, subsection (e).

20 Notwithstanding the preceding paragraph, Eligible Programs shall not include:

21 (1) Any program for which a fixed or minimum level of expenditure is mandated by
22 state or federal law, to the extent of the fixed or minimum level of expenditure;

23 (2) Acquisition of any capital item not for primary and direct use of participants in
24 an Eligible Program;

1 (3) Acquisition (other than by lease for a term of ten years or less) of any real
2 property; or

3 (4) Maintenance, utilities, or any similar operating costs of any facility not used
4 primarily and directly by participants in Eligible Programs, or a library, hospital, or any recreation or
5 park facility that is a zoo.

6 (e) Expenditure After Baseline Year. No Funds shall be expended pursuant to
7 subsection (a)(3) in any fiscal year following a fiscal year in which the amounts appropriated for
8 Eligible Programs (not including appropriations from the Fund and exclusive of expenditures
9 mandated by state or federal law) is below the amount expended for City-operated Eligible Programs
10 and City-funded grants for Eligible Programs in the Baseline Year, as adjusted in the manner provided
11 in the following sentences (the "Base Amount"). All funds unexpended in accordance with the
12 preceding sentence shall be held in the Fund and may be expended in any future fiscal year in which
13 other expenditures from the Fund may be made. The Controller shall adjust the Base Amount for each
14 fiscal year after the Baseline Year based on calculations consistent from fiscal year to fiscal year by the
15 percentage increase or decrease in aggregate City discretionary revenues. In determining aggregate
16 City discretionary revenues, the Controller shall only include revenues received by the City that are
17 unrestricted and may be used at the option of the Mayor and the Board of Supervisors for any lawful
18 City purpose. The method used by the Controller to determine discretionary revenues shall be
19 consistent with the method used by the Controller to determine the Library and Children's Fund
20 Baseline calculations, as provided in Charter Section 16.108(g). The change in aggregate
21 discretionary revenues will be adjusted at year end when final revenues are known.

22 (f) Commencing January 1, 2017, the Controller shall file annually with the Board of
23 Supervisors, by January 1 of each year, a report containing the following:

24 (1) The amount of funds collected and expended, and the allocation of expenditures
25 from the Fund, during the prior fiscal year.

1 (2) The status of any Eligible Program required or authorized to be funded under
2 this Article 8.

3 (3) Such other information as the Controller, in the Controller's sole discretion,
4 shall deem relevant to the operation of this Article 8.

5
6 **SEC. 558. OVERSIGHT COMMITTEE.**

7 (a) There is hereby established a Healthy Nutrition and Physical Activity Access Fund
8 Committee that shall consist of fifteen members. Members shall have two-year terms but shall serve at
9 the pleasure of their respective appointing authorities. No member shall serve more than three
10 consecutive two-year terms. The initial two-year term for each of the initial members shall commence
11 as of the date that nine members have been appointed, which is when the Committee may begin its
12 work. Notwithstanding the previous sentence, a quorum of the Committee shall be eight members.
13 Absence from three consecutive regular meetings, or four regular meetings during a fiscal year,
14 constitutes resignation from the Committee.

15 (b) Members of the Committee shall be appointed as follows:

16 (1) Seats One through Five by the Board of Supervisors. Seats One and Two shall
17 be residents of neighborhoods disproportionately impacted by diseases related to the consumption of
18 Sugar-Sweetened Beverages, as measured by the most recent data available to the Department of
19 Public Health. Seats Three and Four shall be representatives of different local medical institutions that
20 engage in whole or in part in the diagnosis, treatment, or research of, or education about, chronic
21 diseases linked to the consumption of Sugar-Sweetened Beverages. Seat Five shall be a small business
22 owner.

23 (2) Seat Six by the Food Security Task Force, who may be a member of the Food
24 Security Task Force.

1 (3) Seats Seven and Eight by the San Francisco Youth Commission, who may be
2 members of the Youth Commission. Appointees to Seats Seven and Eight must be 18 years of age or
3 younger at the commencement of the initial term, and at the commencement of any succeeding term.

4 (4) Seats Nine and Ten by the San Francisco Unified School District. Seat Nine
5 shall be a School District employee working in the area of Nutrition Services; Seat Ten shall be a
6 School District employee working in the area of physical education.

7 (5) Seats Eleven and Twelve by the Department of Public Health. Seat Eleven shall
8 be a professional employee in that Department; Seat Twelve shall be an expert in oral health issues.

9 (6) Seat Thirteen by the Department of Children, Youth, and their Families, who
10 shall be a professional employee in that Department.

11 (7) Seat Fourteen by the Recreation and Park Department, who shall be a
12 professional employee in that Department.

13 (8) Seat Fifteen by the San Francisco Unified School District's Parent Advisory
14 Council.

15 (c) Members of the Committee shall serve without pay, but may be reimbursed for expenses
16 actually incurred. The City Administrator shall provide clerical assistance and administrative support
17 to the Committee, and the Controller shall provide it with technical assistance. All City departments,
18 boards, and commissions shall reasonably assist and cooperate with the Committee.

19 (d) The Committee shall meet at least six times per fiscal year, except that during the fiscal
20 year ending June 30, 2015, it shall meet at least three times.

21 (e) The Committee shall evaluate the impact of the Tax on beverage prices, consumer
22 purchasing behavior, and health outcomes. The Committee shall advise and make recommendations to
23 the Mayor, Board of Supervisors, and City departments receiving monies from the Fund, on the use and
24 expenditure of monies from the Fund consistent with the findings, purpose, and goals stated in this
25 Article 8.

1 (f) The Committee shall evaluate existing and past programming to identify existing and
2 emerging needs and shall adopt a strategic plan by December 1 of each fifth year to inform the use of
3 the Fund. The initial strategic plan shall be adopted by December 1, 2016.

4 (g) The Committee shall submit to the Board of Supervisors, no later than March 15 of each
5 fiscal year, an annual expenditure plan for the Fund based on the strategic plan adopted pursuant to
6 this Section. The initial annual expenditure plan shall be submitted no later than March 15, 2017.

7 (h) Unless otherwise reauthorized by the Board of Supervisors, this Section shall expire by
8 operation of law, and the Committee shall terminate, as of December 31, 2020. After that date, the City
9 Attorney shall cause this Section to be removed from the Administrative Code.

10
11 **SEC. 559. AMENDMENT OF ARTICLE.**

12 The Board of Supervisors may only amend or repeal this Article 8 without a vote of the people
13 in response to an agency or court ruling concerning the validity or scope of the Tax. Any amendment
14 that increases the amount or rate of tax beyond the levels authorized by this Ordinance, or that changes
15 the allocation of funds for which the proceeds of the Tax are expended, may not take effect unless
16 approved by a two-thirds vote of the people.

17
18 **SEC. 560. SEVERABILITY.**

19 If any section, subsection, sentence, clause, phrase, or word of this Article 8 is for any reason
20 held to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall not
21 affect the validity of the remaining portions of the Article. If imposition of the Tax on any person or
22 activities is held to be invalid or unconstitutional by any court of competent jurisdiction, the Tax shall
23 continue to be imposed in all other respects. The people of the City and County of San Francisco
24 hereby declare that they would have enacted this Article and each and every section, subsection,
25 sentence, clause, phrase, and word not declared invalid or unconstitutional without regard to whether

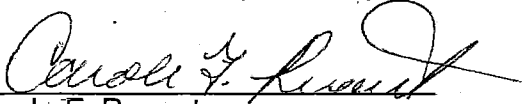
1 any other portion of this Article would be subsequently declared invalid or unconstitutional and would
2 have imposed this Tax in all other respects.

3
4 **SEC. 561. OPERATIVE DATE.**

5 This Article 8 shall become operative on January 1, 2016, except that Sections 556 and 558 of
6 this Article 8 shall become operative on January 1, 2015.

7
8 Section 3. Effective Date. The effective date of this ordinance shall be ten days
9 after the date the official vote count is declared by the Board of Supervisors.

10
11 APPROVED AS TO FORM:
12 DENNIS J. HERRERA, City Attorney

13 By: 
14 Carole F. Ruwart
15 Deputy City Attorney

16 n:\legana\as2014\1400365\00940309.doc

FILE NO. 140098

LEGISLATIVE DIGEST

[Initiative Ordinance - Business and Tax Regulations Code - Tax on Sugar-Sweetened Beverages to Fund Food and Health Programs]

Motion ordering submitted to the voters at an election to be held on November 4, 2014 an ordinance amending the Business and Tax Regulations Code by adding a new Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened beverages, to fund City-operated programs and City grants for active recreation and improving food access, health, and nutrition, and to fund San Francisco Unified School District physical education, after school physical activity, health, or nutrition programs, and school lunch and other school nutrition programs.

Existing Law

The City currently does not regulate or tax the distribution of nonalcoholic sugar-sweetened beverages, except that businesses distributing such beverages are subject to the City's general business registration and business tax laws.

Amendments to Current Law

This ordinance, which would be submitted to the voters for approval by a two-thirds majority, would create a new "Sugar-Sweetened Beverage Tax," codified in new Article 8, Sections 550-561, of the Business and Tax Regulations Code. The tax would be imposed on the initial distribution in the City of sugar-sweetened beverages, or concentrate (powder, syrup) that can be made into sugar-sweetened beverages. The distributor of the sugar-sweetened beverage would be liable for the tax. This would be a special tax, with the proceeds of the tax used only to fund specified recreation, health, and nutrition programs.

Rate of Tax. The tax would be at a rate of two cents per ounce of sugar-sweetened beverage distributed. The tax would also apply to sales of concentrate, at the rate of two cents per ounce of sugar-sweetened beverage that could be made by mixing the concentrate with liquid to produce a sugar-sweetened beverage.

What is Taxed. A sugar-sweetened beverage is any nonalcoholic beverage sold for human consumption that has added caloric sweeteners, as defined, and contains more than 25 calories per 12 ounces. A caloric sweetener is any caloric substance suitable for human consumption that humans perceive as sweet and includes, but is not limited to, sucrose, fructose, high fructose corn sweetener, glucose, and other sugars. A caloric substance is a substance that adds calories to the diet of a person who consumes that substance.

FILE NO.

Sugar-sweetened beverages include, but are not limited to, the following:

- Sodas, colas, and other soft drinks
- Sports drinks
- Energy drinks
- Iced tea
- Juice drinks (unless the beverage contains 100 percent natural fruit and/or vegetable juice)

However, a sugar-sweetened beverage does not include:

- Milk from animal sources containing no more than 40 grams of total sugar per 12 ounces, and milk alternatives from plant sources (e.g., soy, rice, almond).
- Beverages that contain only 100 percent natural fruit juice, vegetable juice, or combined fruit and vegetable juice.
- Medical foods, infant formula, and infant rehydration products.
- Meal replacement, supplemental and sole-source nutrition products, and oral nutrition therapy and weight reduction beverages.
- Diet sodas, sports drinks, energy drinks, bottled water, flavored water, or any other drink that does not exceed 25 calories per 12 ounces, even if the beverage has added caloric sweeteners.

Who is Liable for the Tax. The “distributor” is liable for the tax. A “distributor” is a person who either:

- Transfers physical possession of a sugar-sweetened beverage or concentrate in the City; or
- Brings a sugar-sweetened beverage or concentrate into the City for resale.

All distributors would be required to register with the Tax Collector and prepare and keep appropriate records. The person who makes the initial distribution of a sugar-sweetened beverage or concentrate in the City would be liable for the tax. Failure to pay the tax or comply with tax administration requirements would subject the person to the penalties and interest provided under Article 6, Common Administrative Provisions, of the Business and Tax Regulations Code.

Funding of Access to Healthy Food and Recreation Programs. The proceeds of the tax would be distributed to the following City agencies and the San Francisco Unified School District as follows:

- 40 percent to the San Francisco Unified School District for nutrition education, healthy food access, and expansion and improvement of physical education.

FILE NO.

- 25 percent to the Department of Public Health and Public Utilities Commission for healthy food access initiatives, drinking fountains and water bottle filling stations, oral health services, and chronic disease prevention programs.
- 25 percent to the Recreation and Park Department for recreation centers, organized sports, athletic programming, and grants to community-based organizations.
- 10 percent for grants to community-based organizations that support physical activity, food access, public education campaigns, and health programs.

The funds could only be used for new or expanded City programs, and could not be used to replace funding for existing City programs. The ordinance would not allow the Mayor and the Board of Supervisors to expend monies from the fund unless existing programs had already been funded from other sources, as certified by the Controller. Monies that are not expended would be held in the fund until the funding conditions are met.

A fifteen-member Healthy Nutrition and Physical Activity Access Fund Committee (“the Committee”) would advise the Mayor, the Board of Supervisors, and City departments in directing the use of funds. Five Committee members would be appointed by the Board, seven would be appointed by specified City Departments and other City entities, and three would be appointed by the School District and the San Francisco Unified School District Parent Advisory Council. Members would serve up to three consecutive two-year terms. The Committee would meet at least six times per year.

The membership of the Committee would include the following:

- Two members residing in neighborhoods disproportionately impacted by diseases related to the consumption of Sugar-Sweetened Beverages.
- Two representatives of local medical institutions focused on chronic diseases linked to the consumption of Sugar-Sweetened Beverages.
- Employees of the Department of Public Health, Recreation and Park Department, Department of Children, Youth, and Their Families, and the San Francisco Unified School District.
- Members appointed by the Department of Public Health, Food Security Task Force, San Francisco Youth Commission, and San Francisco Unified School District Parent Advisory Council.

Background Information

On July 9, 2014, the Budget and Finance Committee amended the legislation so that the Board of Supervisors can only amend the Tax without a vote of the people in response to an agency or court ruling concerning the validity or scope of the Tax, and to make clarifying and grammatical changes.

FILE NO.

Human consumption of Sugar-Sweetened Beverages (SSBs) is linked to a myriad of serious health problems including, but not limited to: metabolic syndrome, weight gain, obesity, coronary heart disease, diabetes, cavities, tooth decay, and other health problems. Calorically sweetened soda, and fruit drinks containing less than 100 percent juice by volume, are major sources of added sugars in American diets, contributing an average of 10.58 teaspoons of added sugars each day.

Among adults, consumption of SSBs is associated with a risk of weight gain and obesity, cardiovascular risk, a significantly higher risk of stroke, high blood pressure, type 2 diabetes, dental erosion, and the risk of pancreatic cancer. In 2011-2012, 41.8 percent of adults in San Francisco were either obese or overweight.

Plain water and—unless advised otherwise by a pediatrician—low-fat (1 percent) or nonfat milk are the most appropriate beverages for healthy children older than the age of two. Yet, 17.2 percent of San Francisco children and adolescents consume two or more glasses of soda or sugary drink per day. Within this, there are significant variations by ethnicity, with 24.2 percent of Asian and 33.9 percent of Latino, and only 4.4 percent of white children, consuming two or more glasses of soda or sugary drink per day. On average, children consumed 11.96 teaspoons of added sugars from sodas and fruit drinks per day – 47 percent of their total intake of added sugars. A single 12-ounce can of soda contains eight to ten teaspoons of sugar, and typical container sizes of popular sugary drinks marketed to children far exceed recommended amounts.

Low-income families are more likely to be affected by obesity and diabetes. For example, the Bayview-Hunters Point neighborhood had more per capita emergency room visits due to diabetes between 2009 and 2011 than any other neighborhood in San Francisco. Eighteen percent of three- to four-year-olds enrolled in San Francisco Head Start were obese, with an additional 13 percent being overweight. Head Start serves children of low-income families.

The purpose of taxing SSBs is to make San Franciscans healthier. Research shows that lifestyle interventions are more cost-effective than medications in preventing or delaying type 2 diabetes. Assessing a tax on SSBs is intended to help address the high levels of obesity, type 2 diabetes, and other diseases by reducing consumption and providing a revenue stream for City-directed and grant-funded physical activity and nutrition programs in schools, parks, community centers, and through community-based organizations.

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**CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE CONTROLLER**

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO

**Ben Rosenfield
Controller**

**Monique Zmuda
Deputy Controller**

2014 JUL -9 AM 11:25

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July 9, 2014

Ms. Angela Calvillo
Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place Room 244
San Francisco, CA 94102-4689

*File 140098
BOS-11, page 1
B+F check*

RE: File 140098 – Initiative Ordinance regarding a tax on sugar-sweetened beverages

Dear Ms. Calvillo,

Should the proposed ordinance be approved by the voters, in my opinion, it would have a significant impact on the cost of government.

The ordinance provides for a tax of two cents per fluid ounce on sugar-sweetened beverages sold in San Francisco, with the tax revenue dedicated to funding nutrition and health programs. Depending on consumer and market factors, the tax is estimated to generate between \$35 million and \$54 million annually.

Revenue collected through the tax would be dedicated to health purposes with 40% to the San Francisco Unified School District for student nutrition services, 25% to the Department of Public Health (DPH) and to the Public Utilities Commission for health programs and for public drinking water stations, 25% to the Recreation and Park Department for recreation programs and 10% to DPH for community grant programs in health-related areas. Up to two percent of revenue may be used for administration and evaluation by the Treasurer/Tax Collector and other City departments.

The ordinance specifies that these tax revenues may not be used to replace funds already budgeted by the City for the purposes of the ordinance. The Controller's Office estimates that this baseline expenditure amount is currently approximately \$25 million—with approximately \$20.6 million in DPH programs and \$4.4 million in Recreation and Park Department programs.

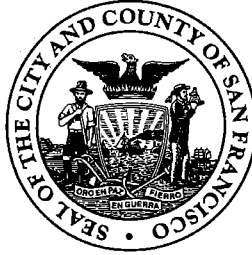
The ordinance would place the tax on the initial distribution of each sugar-sweetened beverage in the City and details exemptions of various types such as infant formula, medical products, and others. Further discussion of the proposed ordinance's effects will be available in a forthcoming report from the Controller's Office of Economic Analysis.

Sincerely,

for Ben Rosenfield
Ben Rosenfield
Controller

Note: This analysis reflects our understanding of the proposal as of the date shown. At times further information is provided to us which may result in revisions being made to this analysis before the final Controller's statement appears in the Voter Information Pamphlet.

BOARD of SUPERVISORS



City Hall
Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Jason Elliott, Mayor's Office
Jon Givner, Office of the City Attorney
Naomi Kelly, City Administrator
John St. Croix, Executive Director, Ethics Commission
John Rahaim, Director, Planning Department
Sarah Jones, Environmental Review Officer, Planning Department
Maria Su, Director, Department of Children, Youth and Their Families
Barbara Carlson, Director, Office of Early Care and Education
Laurel Kloomok, Executive Director, First Five Commission
Phimy Truong, Director, Youth Commission
Bevan Duffy, Director, Housing Opportunity Partnerships and Engagement
Carla Johnson, Director, Mayor's Office on Disability
Adrienne Pon, Executive Director, Office of Civic Engagement & Immigrant Affairs
Allen Nance, Chief Probation Officer, Juvenile Probation Department
Chief Greg Suhr, Police Department
George Gascon, District Attorney
Jeff Adachi, Public Defender
Phil Ginsburg, General Manager, Recreation and Park Department
Mark Morewitz, Secretary, Health Commission
Trent Rhorer, Executive Director, Health Services Agency
Emily Murase, Executive Director, Department on the Status of Women
Luis Herrera, City Librarian
Tom DeCaigny, Director of Cultural Affairs, Arts Commission

FROM: Linda Wong, Clerk, Budget and Finance Committee
Board of Supervisors

DATE: May 20, 2014

SUBJECT: INITIATIVE ORDINANCE INTRODUCED
November 4, 2014 Election

The Board of Supervisors' Budget & Finance Committee has received the following Initiative Ordinance for the November 4, 2014 Election, introduced by Supervisor Mar, Supervisor Wiener, Supervisor Avalos, Supervisor Cohen, Supervisor Chiu and Supervisor Campos on May 6, 2014. This matter is being referred to you for informational purposes.

File No. 140098 Initiative Ordinance - Business and Tax Regulations Code - Tax on Sugar-Sweetened Beverages to Fund Food and Health Programs

Motion ordering submitted to the voters at an election to be held on November 4, 2014, an Ordinance amending the Business and Tax Regulations Code by adding a new Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened beverages, to fund City-operated programs and City grants for active recreation and improving food access, health, and nutrition, and to fund San Francisco Unified School District physical education, after-school physical activity, health, or nutrition programs, and school lunch and other school nutrition programs.

Please review immediately and submit any reports or comments you wish to be included with the legislative file.

If you have any questions or concerns, please call me at (415) 554-7719 or email: linda.wong@sfgov.org. To submit documentation, please forward to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: AnMarie Rodgers, Planning Department
Aaron Starr, Planning Department
Jeanie Poling, Planning Department
Christine Fountain, Police Department
John Monroe, Secretary, Police Commission
David Pfeifer, Office of the District Attorney
Sarah Ballard, Recreation and Park Department
Margaret McArthur, Secretary, Recreation and Park Commission
Louise Rainey, Secretary, Human Services Commission
Cynthia Vasquez, Secretary, Commission on the Status of Women
Sue Blackman, Secretary, Library Commission
Rebekah Krell, Deputy Director, Arts Commission
Sharon Page Ritchie, Secretary, Arts Commission

File # 140098
c: BOS.

Wong, Linda (BOS)

From: Board of Supervisors (BOS)
Sent: Tuesday, April 29, 2014 11:14 AM
To: BOS-Supervisors; Wong, Linda (BOS)
Subject: File 140098: christina.goette@sfdph.org; feriad@sfusd.edu; janafrankel7@yahoo.com; wbatiste916@gmail.com; ann.goure@cancer.org

From: Catherine Otto [<mailto:bonjour47@prodigy.net>]
Sent: Monday, April 28, 2014 10:52 AM
To: Board of Supervisors (BOS)
Subject: Fw: christina.goette@sfdph.org; feriad@sfusd.edu; janafrankel7@yahoo.com; wbatiste916@gmail.com; ann.goure@cancer.org

----- Forwarded Message -----

From: Catherine Otto <bonjour47@prodigy.net>
To: "board.oftsupervisors@sfgov.org" <board.oftsupervisors@sfgov.org>
Sent: Monday, April 28, 2014 10:45 AM
Subject: christina.goette@sfdph.org; feriad@sfusd.edu; janafrankel7@yahoo.com; wbatiste916@gmail.com; ann.goure@cancer.org

Dear San Francisco Board of Supervisors:

I am a volunteer Legislative Ambassador with the American Cancer Society Cancer Action Network in California. I live at 195 Twentieth Avenue, Suite #2, San Francisco, CA 94121 off Lake Street in the Richmond District.

American Cancer Society Cancer Action Network, as well as other community agencies like the American Heart Association, are working with San Francisco Health Department's Shape Up San Francisco on promoting physical education in elementary, middle and high schools. Evidence has shown that a poor diet and lack of physical activity can contribute to many types of cancers. When kids get off to the right start and are given the opportunity to have adequate exercise and nutrition, they reduce their chances of becoming overweight and obese thus ultimately their risk of developing cancer later in life.

I attended the San Francisco Board of Supervisors meeting held on Wednesday, April 16 at 1:00 pm. I wanted to get up and make a public comment representing the American Cancer Society's endorsement of adding the soda tax to soft drinks and placing this on the ballot. I did not get a chance to do this as there were many presentations, and there were many people ahead of me on the schedule to get up and speak. I had to leave at 3:00 pm.

American Cancer Society Cancer Action Network would like you to know that we endorse adding the soda tax.

Thanks for all your hard work for the citizens of San Francisco.

Regards,

Catherine Otto, MPH
Volunteer Legislative Ambassador
American Cancer Society
Bonjour47@prodigy.net

Food Security in San Francisco – The needs and the opportunities

Budget Committee

San Francisco Board of Supervisors

By Paula Jones, SF Dept. Public Health

April 16, 2014



Outline of the Presentation

1. Defining food security
2. Health impacts of food insecurity
3. Recommendations for improving food security

Food Insecurity in San Francisco

- *Food Insecurity* exists when the ability to obtain and prepare nutritious food is uncertain or not possible
- < 200% of poverty – highest risk for food insecurity
 - 1 in 4 San Franciscans may be at risk



Food Security Rests on Three Pillars

1. Food Resources



- Sufficient *financial resources* to purchase enough nutritious food (CalFresh, WIC, SSI)

2. Food Access



- *Access to affordable, nutritious and culturally appropriate foods* (from food pantries, meal programs, food retail)

3. Food Consumption



- *Ability to prepare healthy meals* and the knowledge of basic nutrition, safety and cooking (usable kitchens, nutrition/cooking education)

Food Insecurity Results in Poor Health

- **Poorer nutritional intake**
 - Lower intake of relatively more expensive fruits and vegetables (fewer micronutrients)
 - Higher intake of less expensive fats & carbohydrates
- **Eating behaviors that persist for decades after food insecurity experiences**
 - Binge eating, food rationing, preferences for highly filling foods (high-fat, high-sugar) to “feel full”
- **Extreme anxiety & distress: less bandwidth for coping with other household needs**
- **Higher health care costs**

Nutrition Critical for Healthy Development & Aging

- Children
 - Decreased intellectual & emotional development
 - Poorer physical health: more hospitalizations (decreased employment capacity for caregivers)
- Pregnant mothers
 - Smaller, sicker babies
- Adults & Seniors
 - Obesity
 - Diabetes & poor diabetes control
 - Mental illness and exacerbations of serious mental illness
 - Decreased capacity to maintain independence with aging
- People living with HIV & AIDS
 - Increased HIV-related wasting
 - Inability to control virus levels, even when on effective anti-retroviral therapy

Costs passed on to:

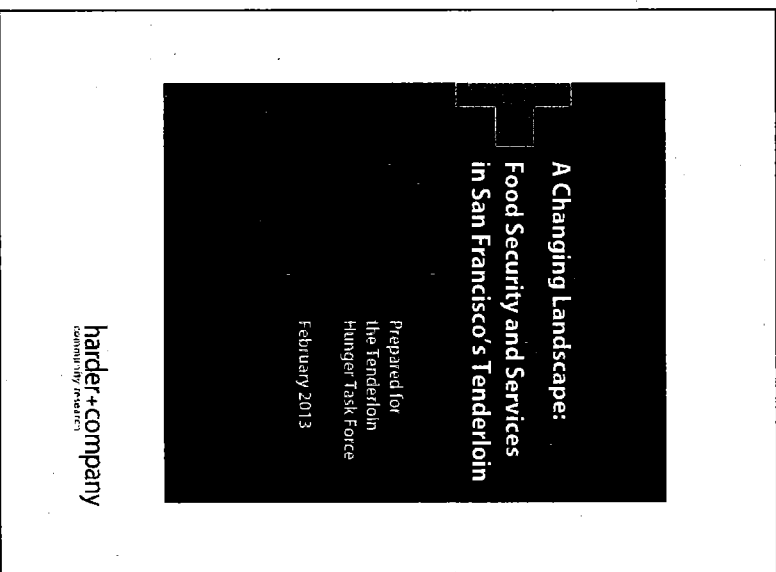
- DPH
- SFGH
- Laguna Honda
- SFUSD
- SFPD
- DAAS
- HSA

Understanding Food Security




Food Security Task Force



Tenderloin Hunger Task Force



Key Recommendations: High Impact

 RESOURCES	 ACCESS	 CONSUMPTION
<p>California Food Bank Council</p>	<p>California Food Bank Council</p>	<p>California Food Bank Council</p>
<p>California Food Bank Council</p>	<p>California Food Bank Council</p>	<p>California Food Bank Council</p>

Food Security in San Francisco: Key Recommendations

Maximize resources from CalFresh:

- Approximately 51,000 individuals in San Francisco currently receive CalFresh (food stamps).
- As many as 49,000 **MORE** individuals may be eligible for CalFresh, but are not enrolled.
- **Invest in outreach teams** to enroll target eligible San Franciscans in communities



Resources

Food Security in San Francisco: Key Recommendations (2)

Increase Non Profit Service Capacity: Ensure food security for vulnerable seniors and adults with disabilities:

- Institute policy committing to a maximum waitlist of no more than 30 days for home delivered meals; in emergencies, wait shall be no more than 2-5 days
 - Allocate adequate funding to meet home delivered meal policy
 - Conduct analysis of anticipated growth and funding required
- Increase funding to grow home delivered grocery program into citywide program at DAAS-recommended service level
- Estimated annual cost to serve **10,030** unduplicated consume is **\$3.17 million**. This is **\$316 a year/client**.



Access

Food Security in SF by 2020: Key Recommendations (3)

3. To increase children's access to out of school time meals:
 - Programs operated by DCYF, SFUSD and CBOs
 - DCYF's can sponsor 85 sites (147 applied)
 - Promote existing summer lunch and after school programs



Access

Food Security in SF by 2020: Key Recommendations (4)

To boost nutrition for lowest income San Franciscans with [Healthy Food Purchasing Supplement](#):

- Support local food vendors
 - Most money spent in low-income neighborhoods
 - \$1 of SNAP benefits generates \$1.79 local economic activity
 - Higher turnover of perishable product allows for stocking of greater variety and higher quality produce
- Supports healthy eating habits in recipients
 - Low-income populations have difficulty affording fruits and vegetables
 - Fruits and vegetables essential for staying healthy



Resources

Past Demonstration : Local Fruit & Vegetable Voucher

UCSF's Center for Vulnerable Populations (Seligman)

- Low income women with children
 - Targeted neighborhoods: BVHP & Mission
 - Vendors highly supportive: *all* except one participated
 - Participants highly enthusiastic
- Used the vast majority of the voucher money available
 - Improved dietary intake (both the participants & their children)

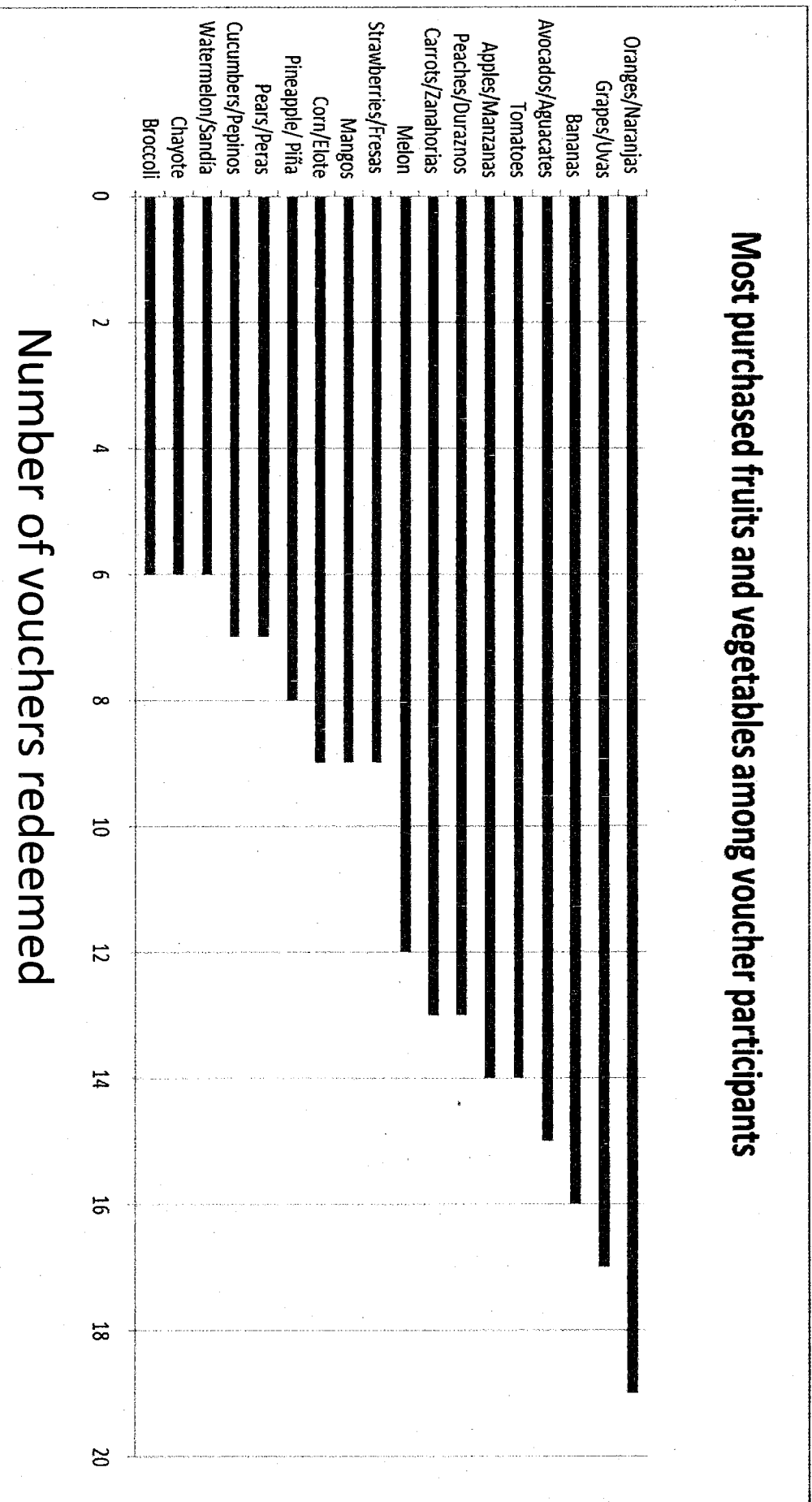
<small>FIRST DAY TO USE</small>	<small>LAST DAY TO USE</small>	10000
Pay to the order of: <input style="width: 90%;" type="text"/>		
Kind to buy:		
<small>ANY FRESH OR FROZEN FRUITS AND VEGETABLES WITHOUT ADDED SUGAR OR SALT, INCLUDING HERBS AND PRE-PACKAGED.</small>		
		<small>EXACT PURCHASE PRICE</small> <input style="width: 50px; height: 20px;" type="text"/>
		<small>MUST NOT EXCEED \$10.00</small>
<p>Submit voucher to: Voucher Program Box 1364 San Francisco, CA 94143</p>		
<small>In collaboration with SF City and County Department of Public Health Nutrition Services</small>		
<small>ATTACH ITEMIZED RECEIPT OR CIRCLE ITEMS PURCHASED</small>		
<small>AUTHORIZED SIGNATURE (SIGN AT PURCHASE)</small>		



Resources

Vouchers support healthy food purchases

Most purchased fruits and vegetables among voucher participants



Number of vouchers redeemed

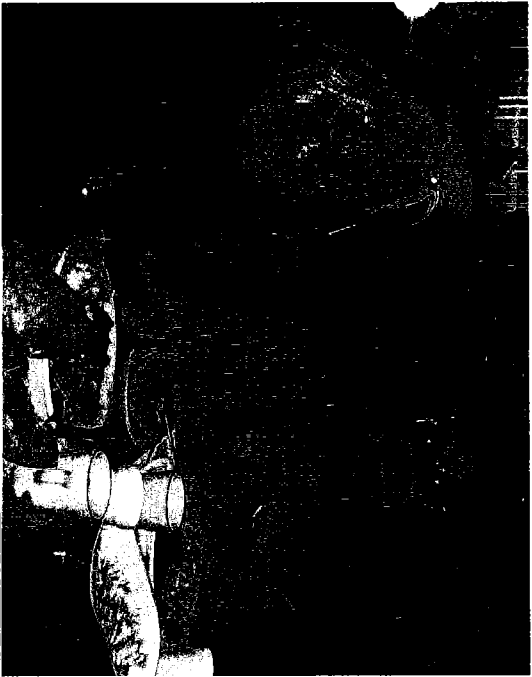
Estimated costs

- Cost of the voucher (weekly \$10 per voucher):
 - 1000 people: \$ 520,000 per year (demonstration project)
 - 10,000 people: \$5,200,000 per year
 - 25,000 people: \$13,000,000 per year
- Program operations
 - Labor: 1.5 FTE's for 1,000 enrollees, 2.5 FTE's for 25,000 enrollees
 - Explore electronic voucher methods
- Economic multiplier (\$1.79) = \$23.27 million economic activity

Estimated
demand among
SSI recipients
<200% FPL =
25,000



Resources





CONTACT
 Orla O'Keeffe - OkeeffeO@sfusd.edu
 Zetta Reicker - ReickerZ@sfusd.edu

"Serving fresh, healthy food every day that students will enjoy eating is a priority for us. It is hard for students to learn if they are undernourished. To strengthen academic performance we must promote good eating habits and provide access to high quality, nutritious food that appeals to our diverse community of students."

- Superintendent Richard A. Carranza

*File # 140098
 Received in Committee 4/10/14*

This update includes a student nutrition wellness policy checklist for principals to help ensure schools are complying with the Board's Wellness Policy, provides information about our vision to reform the school food experience, and highlights our work to serve our students three meals a day at school.

Don't forget to sign the Wellness Policy Checklist for Principals on the back page!

UPDATE FROM STUDENT NUTRITION SERVICES A GUIDE FOR PRINCIPALS SPRING 2014

Our students are with us for over a decade and their developmental needs evolve dramatically through pre-k, elementary, middle, and high school. Our future meal experiences are designed to grow with students, considering their development at each phase of their lives.



ELEMENTARY SCHOOL

A Shared Lunchroom

Engages young learners in food through the rituals and routines of communal eating



MIDDLE SCHOOL

A Participatory Lunchroom

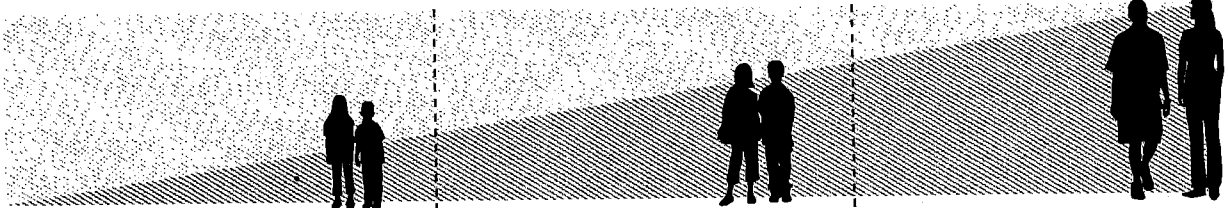
Instills confidence and ownership in students as active participants within their schools



HIGH SCHOOL

A Lunchroom of Options

Supports students' busy lives by offering convenient food options and technology that fit their needs



Meal Experience

RITUAL & ROUTINE

CHOICE & CONVENIENCE

Cafeteria Space

FIXED

FLEXIBLE

STUDENT VALUES

In talking with students and observing their experiences inside and outside of the cafeteria, we identified four needs they have for school food. These student-centered values guide our vision for the future dining experience.

SENSES STIMULATED

Students are delighted by the food experience.

FEELING VALUED

Students feel our commitment to their needs and overall well-being.

CONNECTED TO FOOD

Students experience the value of food in their daily lives and are curious to know more.

ACTIVE VOICES

Students are empowered to impact the system, embracing roles and responsibilities.

EXPANDING SCH

Our goal is to serve more students three nutritious, delicious meals a c

Breakfast is the most important meal of the day. FACT. Eating breakfast at school helps students learn. Students who eat breakfast have more energy, do better in school, and eat healthier throughout the day. A good breakfast helps improve academic performance and attendance, and it also helps reduce behavior problems and tardiness. Unfortunately, only 9% of our students are currently eating breakfast at school. As a result, Student Nutrition Services is partnering with principals and school communities to expand breakfast services for our students. Please contact Zetta Reicker (ReickerZ@sfusd.edu) if you are interested in offering any of the breakfast expansion programs described below.

Bryant Elementary School - Breakfast in the Classroom

Bryant Elementary School began serving Breakfast in the Classroom in five classrooms, and as a result breakfast participation is around 94% in those classrooms. The Breakfast in the Classroom initiative takes the traditional school breakfast approach and improves it with one key ingredient: the classroom. Breakfast becomes available to everyone for

free – no matter their income opening bell. This makes it e participate.

Drew Elementary School - S

Drew Elementary School rece Breakfast, and as a result the school breakfast has gone fr Chance Breakfast (2CB) mod the morning before school st snack/brunch break. 2CB is e due to family schedules or tr to eat in the morning before : for students who are not hun do get hungry before lunch. 2 the benefits of breakfast to a

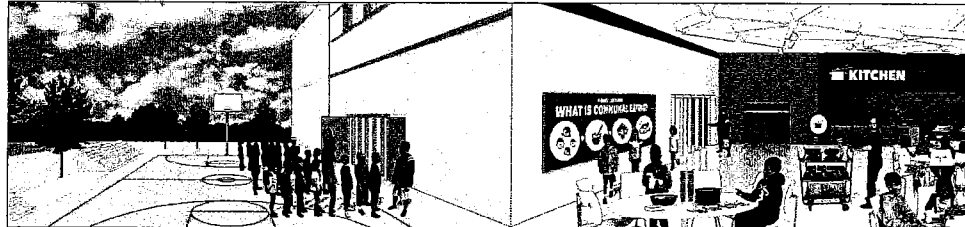
Washington High School - G

Washington High School com their work has resulted in a s

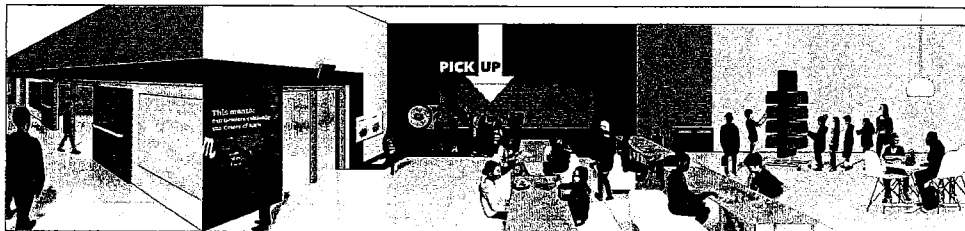
A VISION O

Our goal is for the food system to balanc

ELEMENTARY SCHOOL // Connecting young learners to food through student and adult role mo



MIDDLE SCHOOL // Transitioning students towards independence through student-designed sp



HIGH SCHOOL // Supporting busy students by offering convenient food options, engaging techn



3 MEALS TODAY

oday while working on our vision to reform the school food experience.

- and it's served after the
r all children to easily

Chance Breakfast
unched Second Chance
nt of students eating
o to 48%. With the Second
ool breakfast is offered in
d during morning recess or
e for serving students who,
tation issues, are not able
begins. 2CB is also effective
t thing in the morning, but
ne strategy that helps bring
ants.

Go Program
a breakfast task force and
nt increase in the number

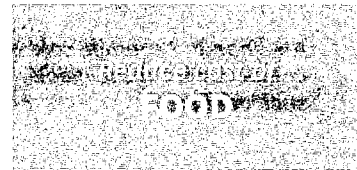
of students participating in the Grab n' Go program - it's grown from about 140 students a day to 300 students a day. Grab n' Go breakfasts are packaged in paper bags, boxes or trays and students pick up their breakfast from central locations in the school and eat it where they want, within school guidelines. There is a lot of flexibility with this method of serving breakfast, depending on the school's needs. Students are responsible for following the school's guidelines as to where and when they can eat and for throwing out their trash.

Supper Instead of Snack

We also began serving three meals a day in some of our schools, adding supper at Balboa, Marina, and Glen Park. Similar to lunch, the meals are freshly prepared and offer healthy proteins, whole wheat grains, fresh vegetables, fresh fruit, and milk. Children need more than a snack - a supper meal can sustain them through their afternoon activities. If you would like your school to offer three meals a day, please contact Zetta Reicker at ReickerZ@sfusd.edu.

FINANCIAL LEVERS

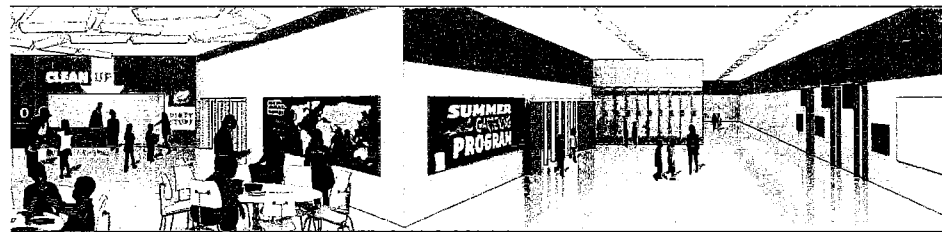
Within the complex system of Student Nutrition, we've identified four key levers that are instrumental to bringing financial balance to the system. Two are cost drivers (food and labor) and two are revenue generators (participation and new revenues). Understanding these levers helps us identify where and how change is possible.



TOMORROW

students' needs with financial stability.

nd the routines of communal eating.



Increased roles, and distributed meal options.



systems, and reward programs.



SFUSD'S WELLNESS POLICY CHECKLIST FOR PRINCIPALS

This checklist is designed to help principals adhere to the nutrition components of the Wellness Policy approved by the Board in 2007. SFUSD is required to keep supporting documentation demonstrating compliance with SFUSD's Wellness Policy, so please keep this checklist on file to demonstrate compliance with the nutrition components of the Board's Wellness Policy.

FIELD TRIPS

- Our school fills out the Field Trip Bag Lunch Request form (<http://sfusd.edu/nutrition>) at least 10 school days in advance of each field trip.

To ensure school district reimbursement, on the day of the field trip students either pick up their bag lunches in the cafeteria, or the person distributing the bag lunches puts a check mark next to each student's name on the printed Bag Lunch Request form.

FOOD SALES

- We have phased out on-campus food and beverage sales that do not meet SFUSD's nutrition standards (<http://sfusd.edu/nutrition>).
- Student run fundraising food sales during school days are limited to four per school year.
- Parents or school staff do not sell food during the school day.
- We do not invite outside vendors, such as catering trucks, or ice cream carts, to sell any kind of food or drinks to students within 1500 feet of the perimeter of the school.

Any food or beverage sold to students outside of a federal reimbursable meal program is considered to compete with those meals. Schools may not enter into profit-sharing or other business arrangements with such vendors.

VENDING MACHINES

- Our school's vending machines comply with SFUSD's nutrition standards.
- All the machines vending beverages at our school have at least one slot offering plain bottled water and none of the beverages have added sweeteners, caffeine, or herbal supplements.
- If we serve students in Pre-K/Child Development Centers, K-5s, and K-8s at our school, we do not keep vending machines in areas accessible to our students.

CLASSROOM FOOD/PARTIES/CELEBRATIONS

- Food and drink provided to students by teachers, students, parents, or other staff on school property meet the SFUSD nutrition standards.

INCREASE THE RETURN OF THE MEAL ELIGIBILITY APPLICATION

- Our school actively encourages parents and students to return their meal eligibility applications. Participation and return of applications is a high priority for our school.

School

Principal's Printed Name

Principal's Signature

Date

We are revising our Wellness Policy to align it with updated state and federal guidelines; the Food and Fitness Advisory Committee has provided the Board and the Superintendent with their recommendations. Stay tuned for more information about the next generation of SFUSD's Wellness Policy. For more information please contact Orla O'Keeffe (OkeeffeO@sfusd.edu) or Zetta Reicker (ReickerZ@sfusd.edu).



City and County of San Francisco
DEPARTMENT ON THE STATUS OF WOMEN



Emily M. Murase, PhD
 Executive Director

6.5-11
 epage
 RECEIVED
 SAN FRANCISCO
 2014 JUN 17 AM 9:09
 Edwin M. Lee
 Mayor

AK

Date: June 9, 2014
To: ✓ Linda Wong, Clerk of the Budget and Finance Committee, Board of Supervisors
CC: Jason Elliot, Director of Legislative and Government Affairs, Office of Mayor Lee
Thru: Dr. Emily Murase, Executive Director
From: Elizabeth Laferriere, Legislative Director
Re: Sugar-Sweetened Beverage Tax Ordinance, BOS File No. 140098

It is the charter mandate of the Department on the Status of Women to provide analysis to the Mayor and the Board of Supervisors regarding legislation that impacts women and girls. The Sugar-Sweetened Beverage (SSB) Tax Ordinance falls under this mandate.

SSBs like soda, juice drinks, and sports drinks, pose health risks to all consumers, although some risks impact girls and young women more so or differently than boys and young men. These health risks relate to young girls' physical health and psychosocial development. First, SSBs negatively impact young girls' bone development: a 2009 study found that drinking SSBs triples girls' risks of bone fractures.¹ SSB intake is also associated with a reduction of milk consumption, lowering bone mineral density. Half of adult bone mass is grown during adolescence so it is critical that young girls develop healthy bones.²

Further, SSBs contribute to obesity and diabetes rates, as each additional SSB serving increases a child's risk of obesity by 60%.³ In addition to physical ailments such as diabetes and asthma, childhood obesity contributes to body dysmorphia, decreased confidence, and the likelihood of eating disorders, conditions which disproportionately harm girls.⁴ Among Californian third-graders, 35% of girls report a desire to lose weight, and 24% report dieting with the intent to lose weight.⁵ Consumption of SSBs is also linked to mental problems in adolescents including hyperactivity, mental distress, and conduct problems, for which girls are disproportionately penalized.⁶ Limiting girls and young women's SSB consumption, as well as encouraging nutritious eating and play, therefore significantly impact their physical health and positive self-image.

Beyond its influence on girls' current well-being, the health consequences and likelihood of SSB consumption follows young girls into womanhood. The beverage consumption patterns of girls at age 9 predict their patterns at age 19, and, on average, girls' rates of drinking milk decrease while those of drinking soda increase over time.⁷ Numerous health problems are connected to adult women's consumption of SSBs, including uterine, endometrial, and breast cancers. Additionally, women who drink 2 servings of SSBs a day have a 26% greater risk of developing Type 2 diabetes than those who do not.⁸

Further, pregnant women who drink SSBs transfer the consequences of consumption to the next generation. The teenagers of women who gain excessive weight during their pregnancies are more likely to be obese than those who gain a moderate amount of weight, even when controlling for eating habits and genetic predisposition to obesity, indicating a significant impact of prenatal environment on teenage obesity.⁹ Moreover, research suggests that diabetic mothers' high blood sugar during pregnancy may also predispose their children to diabetes.¹⁰

In these ways, a decrease in SSB intake not only benefits girls and young women in the short term—it also significantly impacts their long-term health and the well-being of their children. Discouraging the choice of consuming SSBs while encouraging nutritious eating habits would have far-reaching benefits for girls, young women, adult women, and future generations. Funding after-school physical activities and healthier eating through this tax would magnify those effects and provide more opportunities for girls to engage in important health education.

Therefore, the Department generally supports the May 2014 draft of the Tax on Sugar-Sweetened Beverages, BOS File No. 140098. However, Sec. 557, which mandates an annual expenditure report, lacks any distinct requirement to evaluate the Fund's equitable allocation. Currently, the proposed oversight committee is tasked with analyzing programming to identify community needs and inform the optimal use of the Fund. In performing said analysis, **the committee should be required to analyze the gender, race, and socioeconomic indicators of the children benefiting from the fund so as to ensure its fair distribution.** The Department would also request that **some of the funding be directed to programs that promote a healthy self-image.**

If enacted, this small but meaningful intervention would promote health improvements for thousands of women and girls.

Please direct any questions to Legislative Director Elizabeth Laferriere at (415) 252-2578 or elizabeth.laferriere@sfgov.org.

¹ Wyshak, G. (2009). <http://www.ncbi.nlm.nih.gov/pubmed/10850510>

² Weaver, CM. (2008) <http://www.ncbi.nlm.nih.gov/pubmed/18296321>

Gortmaker, S. et al. (2009). <http://www.rwjf.org/content/dam/farm/reports/reports/2009/rwjf50143>

³ Schulze M.B., et al. (2010). <http://www.ncbi.nlm.nih.gov/pubmed/15328324>

⁴ Strauss R.S. (2000). <http://www.ncbi.nlm.nih.gov/pubmed/10617752>

⁵ Robinson, T.N. et al. (2001). <http://www.ncbi.nlm.nih.gov/pubmed/11174614>

Girls Incorporated. (2007). <http://www.girlsinc.org/sites/default/files/downloads/girlsandtheirbodies.pdf>

⁶ Lien L. et al. (2006). <http://www.ncbi.nlm.nih.gov/pmc/articles/PMC1586153/>

⁷ Striegel-Moore, R.H. et al. (2006). <http://www.ncbi.nlm.nih.gov/pubmed/16492426>

Fiorito, L.M., et al. (2010). <http://www.ncbi.nlm.nih.gov/pubmed/20338280>

⁸ Schliep, K. et al. (2013). <http://www.ncbi.nlm.nih.gov/pmc/articles/PMC3578404/>

Malik V. et al. (2010). <http://care.diabetesjournals.org/content/33/11/2477.full>

⁹ Paul, A. (2010). <http://time.com/84145/how-the-first-nine-months-shape-the-rest-of-your-life/>

¹⁰ Ibid.

Wong, Linda (BOS)

From: Murdock, Christian
Sent: Tuesday, May 20, 2014 1:07 PM
To: Wong, Linda (BOS)
Cc: Elliott, Jason (MYR); Lauterborn, Peter (BOS); Cretan, Jeff (BOS); Dick-Endrizzi, Regina (MYR)
Subject: SBC Response to File No. 140098 - Sugar-sweetened Beverage Tax Ballot Measure
Attachments: 140098_SBC_legislative response - Sugar-sweetened Beverage Tax Ballot Measure - 20140520.pdf

Dear Ms. Wong,

Please find attached the Small Business Commission's response to Board of Supervisors File No. 140098, the sugar-sweetened beverage tax ballot measure. Thank you for filing and disseminating to the Committee members as appropriate.

Best Regards,

Christian

Christian Murdock | *Acting Commission Secretary and Policy Analyst*

San Francisco Small Business Commission and

Office of Small Business

City Hall, Room 110

1 Dr. Carlton B. Goodlett Place | San Francisco, CA 94102

direct: 415-554-6407 | office: 415-554-6134 | fax: 415-558-7844

christian.murdock@sfgov.org | www.sfgov.org/osb

www.sfgov.org/osb | www.facebook.com/sfosb | [@sfosb](https://twitter.com/sfosb) on Twitter



SMALL BUSINESS COMMISSION
OFFICE OF SMALL BUSINESS



CITY AND COUNTY OF SAN FRANCISCO
EDWIN M. LEE, MAYOR

May 20, 2014

Ms. Angela Calvillo, Clerk of the Board
Board of Supervisors
City Hall Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

Subj: File No. 140098 [Initiative Ordinance - Business and Tax Regulations Code - Tax on Sugar-Sweetened Beverages to Fund Food and Health Programs]

Small Business Commission Recommendation: **No Recommendation**

Dear Ms. Calvillo:

At its meeting of May 5, 2014, the Small Business Commission heard Board of Supervisors (BOS) File No. 140098. The Commission moved to provide no recommendation to the Board of Supervisors due to concerns about the impacts of the legislation, as described below.

Beverage sales are an important part of restaurant operations. While profit margins on food sales are relatively slim, profit margins on beverage sales tend to be large. Soda sales in particular offer a steady and important source of revenue for small restaurant proprietors. The goal of the sugar-sweetened beverage (SSB) tax is to increase the price of sodas containing caloric sweeteners in order to reduce consumption thereof. Reduced SSB consumption will hurt small business profits, which concerns the Commission. Additionally, the Commission believes restaurants may take additional steps to offset increased costs of SSBs, including eliminating free refills or increasing the prices for all soda beverages, not only for SSBs. The result will be increased prices for consumers across the entire soda category, not only among the targeted category of SSBs. And as the legislation suggests, such direct and indirect increases in prices (even for non-SSBs) will reduce consumption, further eroding small restaurant profits.

Another Commission concern involved the scope of the program under consideration. Seeing as it is limited to San Francisco, the Commission wondered whether the tax would generate sufficient revenue and whether public education efforts would have sufficient impact to truly change consumer habits in the desired manner. Purchases at restaurants will likely be impacted greatly since consumers generally have few options but to eat in their immediate vicinity, which is usually within San Francisco. However, many parts of the city lie within close proximity to other taxing jurisdictions where consumers may choose to travel in order to make SSB purchases for home consumption, especially if the price of a 12-pack of soda cans increases by 100% or more*. Price changes of this magnitude will change consumer behavior, but not in the way intended by the legislation.

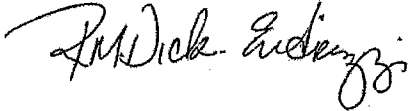
Shifting purchases for home consumption to vendors outside San Francisco will not only harm local market operators and reduce City sales tax revenues on the taxable portions of grocery trips, but it will diminish the behavior-changing impact that the tax is designed to affect. Easy evasion of the tax will undermine its purported impacts on consumption. The Commission would feel more comfortable with a comprehensive effort in this regard at the State or Federal levels, such that consumer behavior would be much more likely to change and all SSB vendors will be on equal footing. Furthermore, the resources generated from a wider effort would be able to enable a sufficient public awareness campaign utilizing the most

SUBJ: FILE NO. 140098 [INITIATIVE ORDINANCE - BUSINESS AND TAX REGULATIONS
CODE - TAX ON SUGAR-SWEETENED BEVERAGES TO FUND FOOD AND HEALTH
PROGRAMS] (5/20/2014)

effective media channels, including television, radio, internet, and print.

For the foregoing reasons, the Commission was unable to lend its support to this legislation. The Commission defers to the voters to decide what is best if the Board of Supervisors approves the legislation for the ballot. Please feel free to contact me should you have any questions.

Sincerely,



Regina Dick-Endrizzi
Director, Office of Small Business

cc: Jason Elliot, Mayor's Office
Peter Lauterborn, Office of Supervisor Eric Mar
Jeff Cretan, Office of Supervisor Scott Wiener
Linda Wong, Office of the Clerk of the Board

* Based on a large grocery retailer's promotion for the week of 5/14 – 5/20/2014. The promotion was for 12 12-ounce cans of a leading soda brand for \$2.59 (excluding California CRV). At the proposed two-cents per ounce tax rate, the 144 ounces of SSB would be subject to a tax of \$2.88, resulting in a 111% purchase price increase.

File # 140088
Received in Committee
4/16/14
J.W.

April 14, 2014

The Honorable Mark Farrell, Chair
The Honorable John Avalos
The Honorable London Breed
The Honorable Eric Mar
The Honorable Scott Wiener
Budget and Finance Committee, San Francisco Board of Supervisors
One Dr. Carlton B. Goodlett Place, Room 250
San Francisco, CA 94102

Dear Budget and Finance Committee Members,

I am writing to state my strong support for Choose Health SF, the San Francisco soda tax.

Raising the price of sugar sodas will cause children and adults alike to reduce their purchases of sugar sodas, and instead to use their same dollars for fruit juice, water, and real food.

Small businesses will not lose money, they will just be selling different items. Families will not see an increase in their cost of living, they will just revise their grocery list. The only losses will be by the soda companies, which are why they are pumping vast amounts of money into this campaign, to try to fool the people of San Francisco.

The public treasury is paying the health costs of diabetes, heart disease, obesity, and depression. The soda tax will help reduce the burden of those health care costs on taxpayers and on the city, while those pennies raised will provide revenue to fund public school nutrition programs, recreation and fitness activities.

Big tobacco fought tooth and nail against admitting their culpability for lung cancer, but when the price of cigarettes got high enough, people reduced consumption – and tobacco is on the run. Asbestos companies fought against taking responsibility for their workers. Lead paint companies are still fighting.

Why should Big Soda profit from advertising and selling sugar water that causes all these health problems, without paying for the consequences? I urge you to support our forward thinking Supervisors to pass the soda tax. It is only fair.

Sincerely,

Carol Ruth Silver

Youth Commission
City Hall ~ Room 345
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4532



(415) 554-6446
(415) 554-6140 FAX
www.sfgov.org/youth_commission

YOUTH COMMISSION MEMORANDUM

TO: Honorable Mayor Edwin M. Lee
Honorable Members, Board of Supervisors

CC: Angela Calvillo, Clerk of the Board
Jason Elliott, Director of Legislative & Government Affairs, Mayor's Office
Hydra Mendoza, Mayor's Families & Children's Advisor
Alisa Miller, Clerk, Rules Committee

FROM: Youth Commission

DATE: Monday, March 3, 2014

RE: Referral response to BOS File No. 140098

At our regular meeting of Monday, March 3, 2014 the Youth Commission unanimously voted to support the following motion:

To support BOS file no. 140098, Initiative Ordinance-Business and Tax Regulations Code-Tax on Sugar-Sweetened Beverages to Fund Food and Health Programs.

We would like to give you some context for the position expressed above.

The motion to support the proposed action by the Board of Supervisors came out of youth commissioners' discussion concerning:

- The financial and health burdens faced by low-income communities as a result of the dental and health issues caused by consumption of sugary beverages
- The need to ensure that the tax meets its stated goal of curbing consumption of sugary sweetened beverages
- The need to work to expand access to healthy beverage alternatives
- The need to consider subsequent efforts to curb consumption of prepared sugary drinks frequently purchased by young people, like boba and milk teas.

Please inform us of forward movement on this item.

If you have any questions about these recommendations or anything related to the Youth Commission, please don't hesitate to contact our office at (415) 554-6446.

A handwritten signature in black ink that reads "Nicholas Persky". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Chair, Nicholas Persky
2013-2014 San Francisco Youth Commission

Wong, Linda (BOS)

From: Board of Supervisors (BOS)
Sent: Wednesday, July 09, 2014 10:44 AM
To: BOS-Supervisors; Wong, Linda (BOS)
Subject: File 140098: Oppose Beverage Tax (NO)

From: ng [<mailto:ayongng@yahoo.com>]
Sent: Wednesday, July 09, 2014 10:42 AM
To: Board of Supervisors (BOS)
Subject: Oppose Beverage Tax (NO)

To Whom It May Concern,
Please send the following message to all the supervisors ASAP.

To the Board of Supervisors,

I oppose the Beverage Tax. NO! NO! on Beverage Tax.

Alfonso

Wong, Linda (BOS)

From: Board of Supervisors (BOS)
Sent: Wednesday, July 09, 2014 10:44 AM
To: BOS-Supervisors; Wong, Linda (BOS)
Subject: File 140098: NO on Beverage Tax

From: Alice Ng [<mailto:achangng@yahoo.com>]
Sent: Wednesday, July 09, 2014 10:39 AM
To: Board of Supervisors (BOS)
Subject: NO on Beverage Tax

To Whom It May Concern,
Please send the following message to all the supervisors ASAP.

To the Board of Supervisors,

I oppose the Beverage Tax. NO! NO! on Beverage Tax.

Alice

From: Board of Supervisors (BOS)
To: BOS-Supervisors
Subject: File 140098: NO on Beverage Tax

From: - marylinn - [<mailto:mng973128@excite.com>]
Sent: Wednesday, July 09, 2014 10:48 AM
To: Board of Supervisors (BOS)
Subject: NO on Beverage Tax

To Whom It May Concern,
Please send the following message to all the supervisors ASAP.

To the Board of Supervisors,

I oppose the Beverage Tax. NO! NO! on Beverage Tax.

Marylinn.

President, District 3
BOARD of SUPERVISORS



electronically
Bl: 1, Bos Aides, COB, Leg Dep
Dep City Attny, old/new
City Hall COMM clerks
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-7450
Fax No. 554-7454
TDD/TTY No. 544-5227

DAVID CHIU
邱信福
市參事會主席

PRESIDENTIAL ACTION

Date: 4/8/2014
To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

Waiving 30-Day Rule (Board Rule No. 3.23)
File No. _____ (Primary Sponsor)

Title. _____

Transferring (Board Rule No. 3.3)
File No. 140098 Mar _____ (Primary Sponsor)

Title. Initiative Ordinance - Tax on Sugar Beverages

From: Rules _____ Committee

To: Budget & Finance _____ Committee

Assigning Temporary Committee Appointment (Board Rule No. 3.1)
Supervisor _____
Replacing Supervisor _____
For: _____ Meeting
(Date) (Committee)

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2014 APR - 8 PM 3:40
AC

David Chiu

David Chiu, President
Board of Supervisors

BOARD of SUPERVISORS



City Hall
Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Ben Rosenfield, City Controller

FROM: Alisa Miller, Clerk, Rules Committee
Board of Supervisors

DATE: February 18, 2014

SUBJECT: INITIATIVE ORDINANCE INTRODUCED

The Board of Supervisors' Rules Committee has received the following Initiative Ordinance, introduced by Supervisor Mar on February 4, 2014. This matter is being referred to you in accordance with Board of Supervisors Rules of Order 2.22.3.

File No. 140098

Motion ordering submitted to the voters at an election to be held on November 4, 2014, an Ordinance amending the Business and Tax Regulations Code by adding a new Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened beverages, to fund City-operated programs and City grants for active recreation and improving food access, health, and nutrition, and to fund San Francisco Unified School District physical education, after-school physical activity, health, or nutrition programs, and school lunch and other school nutrition programs.

Please review immediately.

If you have any concerns or to submit documentation, please send those to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

BOARD of SUPERVISORS



City Hall
Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Naomi Kelly, City Administrator
Jose Cisneros, Treasurer/Tax Collector
Barbara Garcia, Director, Department of Public Health
Ricahrd Carranza, Superintendent, SF Unified School District
Harlan Kelly, General Manager, Public Utilities Commission
Phil Ginsburg, General Manager, Recreation and Park Department
Maria Su, Director, Department of Children, Youth and Their Families
Regina Dick-Endrizzi, Director, Office of Small Business
Phimy Truong, Director, Youth Commission

FROM: Alisa Miller, Clerk, Rules Committee
Board of Supervisors

DATE: February 18, 2014

SUBJECT: INITIATIVE ORDINANCE INTRODUCED

The Board of Supervisors' Rules Committee has received the following Initiative Ordinance, introduced by Supervisor Mar on February 4, 2014. This matter is being referred to you, in accordance with Board of Supervisors Rules of Order 2.22.4, since your department may be affected by this matter.

File No. 140098

Motion ordering submitted to the voters at an election to be held on November 4, 2014, an Ordinance amending the Business and Tax Regulations Code by adding a new Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened beverages, to fund City-operated programs and City grants for active recreation and improving food access, health, and nutrition, and to fund San Francisco Unified School District physical education, after-school physical activity, health, or nutrition programs, and school lunch and other school nutrition programs.

Please review immediately.

If you have any concerns or to submit documentation, please direct those to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Greg Kato, Office of the Treasurer/Tax Collector
Colleen Chawla, Department of Public Health
Chris Armentrout, SF Unified School District
Juliet Ellis, Public Utilities Commission
Sarah Ballard, Recreation and Park Department
Christian Murdock, Office of Small Business

Print Form

Introduction Form

By a Member of the Board of Supervisors or the Mayor

RECEIVED
 BOARD OF SUPERVISORS
 SAN FRANCISCO
 JUNE 11 - 6 PM 2:17
 Time stamp
 or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment)
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [] inquires"
- 5. City Attorney request.
- 6. Call File No. [] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. [140098]
- 9. Reactivate File No. []
- 10. Question(s) submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission Youth Commission Ethics Commission
- Planning Commission Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative Form.

Sponsor(s):

Mar, Wiener; Avalos, Cohen, Chiu, Campos

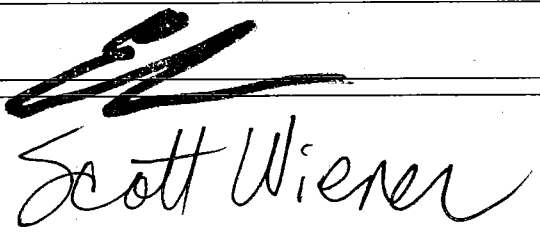
Subject:

Initiative Ordinance - Business and Tax Regulations Code - Tax on Sugar-Sweetened Beverages to Fund Food and Health Programs

The text is listed below or attached:

See attached

Signature of Sponsoring Supervisor: _____



Scott Wiener

For Clerk's Use Only:

Introduction Form

By a Member of the Board of Supervisors or the Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

1. For reference to Committee.
An ordinance, resolution, motion, or charter amendment.
2. Request for next printed agenda without reference to Committee.
3. Request for hearing on a subject matter at Committee.
4. Request for letter beginning "Supervisor [] inquires"
5. City Attorney request.
6. Call File No. [] from Committee.
7. Budget Analyst request (attach written motion).
8. Substitute Legislation File No. []
9. Request for Closed Session (attach written motion).
10. Board to Sit as A Committee of the Whole.
11. Question(s) submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission Youth Commission Ethics Commission
- Planning Commission Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative

Sponsor(s):

Mar, Wiener; Avalos, Cohen, Chiu, Campos

Subject:

Initiative Ordinance - Business and Tax Regulations Code - Tax on Sugar-Sweetened Beverages to Fund Food and Health Programs

The text is listed below or attached:

Motion ordering submitted to the voters at an election to be held on November 4, 2014 an ordinance amending the Business and Tax Regulations Code by adding a new Article 8, imposing a tax of two cents per ounce on the distribution of sugar-sweetened beverages, to fund City-operated programs and City grants for active recreation and improving food access, health, and nutrition, and to fund San Francisco Unified School District physical education, after school physical activity, health, or nutrition programs, and school lunch and other school nutrition programs.

140098

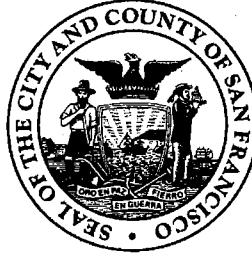
Signature Sponsoring Supervisor:

Sc 4 Wiener

For Clerk's Use Only:

A large, bold, handwritten signature or set of initials, possibly 'W', written in black ink.

President, District 3
BOARD of SUPERVISORS



Electronically
BOS, Bos. Aides, COB, Leg. Dep
Dep. City Attny, Old/New
City Hall Comm. Clerks
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-7450
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DAVID CHIU
邱信福
市參事會主席

PRESIDENTIAL ACTION

Date: 4/8/2014

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,

Pursuant to Board Rules, I am hereby:

Waiving 30-Day Rule (Board Rule No. 3.23)

File No. _____ (Primary Sponsor)

Title. _____

Transferring (Board Rule No. 3.3)

File No. 140098 Mar (Primary Sponsor)

Title. Initiative Ordinance - Tax on Sugar Beverages

From: Rules Committee

To: Budget & Finance Committee

Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor _____

Replacing Supervisor _____

For: _____ Meeting
(Date) (Committee)

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David Chiu
David Chiu, President
Board of Supervisors