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Title: Excise Tax on Beverages Containing Added Caloric Sweeteners

Introduced by: Robert Levine, MD, for the Oakland County Delegation

Original Author: Robert Levine, MD

Referred to: Reference Committee D

House Action: **SUBSTITUTE (SEE RESOLUTION 81-17)**

Whereas, it has been shown that taxing sweetened beverages and candy can decrease consumption, and

Whereas, an excise tax added to a product before public consumption is more effective in reducing utilization than a sales tax added during the check-out process as a percentage of the purchase price; therefore be it

RESOLVED: That MSMS support the concept of an excise tax that would be added at the wholesale or manufacturing level on beverages containing added caloric sweeteners, including but not limited to beverages such as sodas, sports drinks, energy drinks, flavored waters, fruit drinks, sweetened teas, and sweetened coffees; and be it further

RESOLVED: That MSMS evaluate the viability of legislation that would add an excise tax of at least 10 percent of the retail value on all beverages containing added caloric sweeteners, including but not limited to beverages such as sodas, sports drinks, energy drinks, flavored waters, fruit drinks, sweetened teas, and sweetened coffees.

WAYS AND MEANS COMMITTEE FISCAL NOTE: NONE