



## City of Oakland Sugar-Sweetened Beverage Tax

The Sugar-Sweetened Beverage Distribution Tax was approved by the voters in the November 2016 election. It places one cent per fluid ounce on the distribution of sugar-sweetened beverages in Oakland, as well as added-calorie sweeteners that are used to make sugar-sweetened beverages. “Distribution” will include the sale of beverages or sweeteners by one business to another (such as a sale from a wholesale business to a retail business) or the transfer of beverages or sweeteners from a wholesale unit of a business to one of its retail units. “Distribution” will not include retail sales to customers. The distribution of sugar-sweetened beverages will not be taxed more than once in the chain of commerce.

The tax will be imposed starting on July 1, 2017. Revenue from the tax will be deposited into the City’s general fund, and the City could use the revenue for any lawful governmental purpose. The tax will not apply to any distributor that is a small business. “Small Business” is defined as a business with less than \$100,000 in yearly gross sales, if the business distributes sugar-sweetened beverages directly to consumers.

The Measure will establish a new nine-member Community Advisory Board with specific membership requirements. Board members will be appointed by the Mayor and confirmed by the City Council in accordance with City Charter section 601. The Board will be responsible for (1) making recommendations to the City Council on setting up and/or funding programs that prevent or reduce the health consequences of consuming sugar-sweetened beverages, and (2) reporting on the implementation of the measure. However, the Oakland City Council would have final authority to determine the use of revenue from the beverage tax.

For more details regarding the tax, please see the complete text of [Measure HH](#).

Questions? Please see Taxpayer Support toll free at (866) 240-3665 or email [OaklandBevTaxSupport@MuniServices.com](mailto:OaklandBevTaxSupport@MuniServices.com). Please keep checking this webpage for updates, additional content, meeting and conference call notices, and for registration and compliance information.