



# NCSL Health Policy Tracking Service

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## Snack & Soda Tax Legislation\*

State	Bill	Description	Sponsor	Status
GA	HB 481	Gradually implements a sales tax on food items sold through vending machines.	Channell	2/26/03 Introduced
IN	HB 1164	Imposes a nonnutritive beverage tax of two dollars (\$2.00) per gallon of syrup or simple syrup; or ten and one-half cents (\$0.105) per gallon of bottled nonnutritive beverage. For packages or containers of powder (\$0.105) per gallon of nonnutritive beverage that may be produced from the package or container. Defined nonnutritive; includes soft drinks and fruit juices with a certain percentage of added sweetener.	Summers	1/20/04 Introduced
MI	SB 897	Adds definition of soft drink and amends sales tax law to include soft drinks with items that may be taxed. Four percent of the tax on soft drinks will be deposited into a Healthy Schools Fund.	Bernero	12/11/03 Introduced
NE	L 57	Junk Food Sales Tax: Calls for the gross receipts from the sale of bakery items, candy, snack foods and soft drinks to be taxed along with food items which are already taxed; meals, foods prepared for immediate consumption on or off the premise of the retailer and foods sold through vending machines.	Byars	1/9/03 Introduced
NM	HB 563	Imposes an excise tax on snack foods sold through school vending machines to fund physical education programs. A ten percent tax would be applied to the gross receipts of vending machines selling candy, minimally nutritious snacks and non-healthy beverages from vending machines located in a public school in the state.	Taylor	2/4/04 Introduced
NM	S 374	Soft Drinks: Imposes an excise tax on wholesalers of soft drinks at a rate of two dollar s (\$2.00) per gallon of soft drink or soft drink syrup or twenty-one cents (\$0.21) per gallon of bottles soft drink and packages or containers of soft drink powder, syrup or other base product sold or offered for sale in New Mexico. Creates the Soft Drink Medicaid Fund.	Kidd	1/28/04 Introduced
NY	AB 9145	Taxes snack foods, movies, and other sedentary activities to fund the Childhood Obesity Prevention Program.	Ortiz	6/20/03 Introduced
OK	HB 2116	Soft Drink Tax Code: Adds section to tax code to apply an excise tax on soft drinks at a rate of two dollar s (\$2.00) per gallon of soft drink or soft drink syrup or twenty-one cents (\$0.21) per gallon of bottles soft drink and packages or containers of soft drink powder, syrup or other base product sold or offered for sale.	Ellis	2/2/04 Introduced
SD	HB 1215	Amends definition of food in sales tax code make tax applicable to alcoholic beverages, tobacco, soft drinks, candy and prepared food.	Clark Cutler	2/4/04 Deferred by the House Committee on Taxation until the 36th legislative day
WV	SB 114	Exempts tax on food items, increases tax on soft drinks, wine, beer and tobacco. A tax of ten percent (10%) of the wholesale price of a soft drink sold as a liquid, syrup or dry mixture will be levied. The funds shall be deposited in the state general fund.	Rowe	1/14/04 Introduced

\* This chart does not provide a comprehensive list of bills introduced on this issue. It highlights those bills currently being tracked by NCSL HPTS.

