

**NEBRASKA CHILD HEALTH AND OBESITY PARTNERSHIP:
REDEFINING FOOD IN NEBRASKA**

LB 753

SENATOR AVERY

**Supporting
Organizations**

Alegent Health

Douglas County Health Department

Lancaster County Medical Society

Metro Omaha Medical Society

*Nebraska Academy of Family
Physicians*

*Nebraska Chapter, American
Academy of Pediatrics*

Nebraska Dental Association

Nebraska Medical Association

Nebraska Nurses Association

*Public Health Association of
Nebraska*

*Public Health Solutions Public Health
Department*

Two Rivers Public Health Department

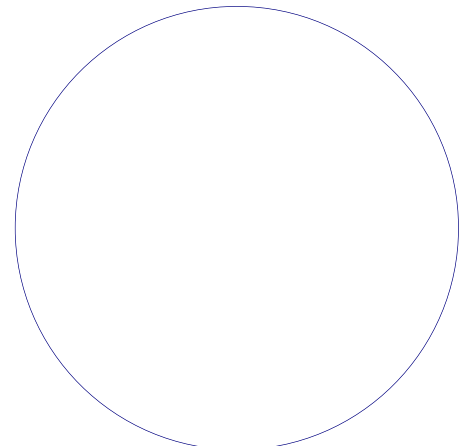
*UNL Extension Nutrition Education
Program for Limited Resource
Audiences*

A legislative bill to remove soda and energy drinks from the definition of food and direct the funds generated to evidence-based school health programs and child care. (Milk, 100% juice, and plain water would still be considered food and therefore tax-exempt.)

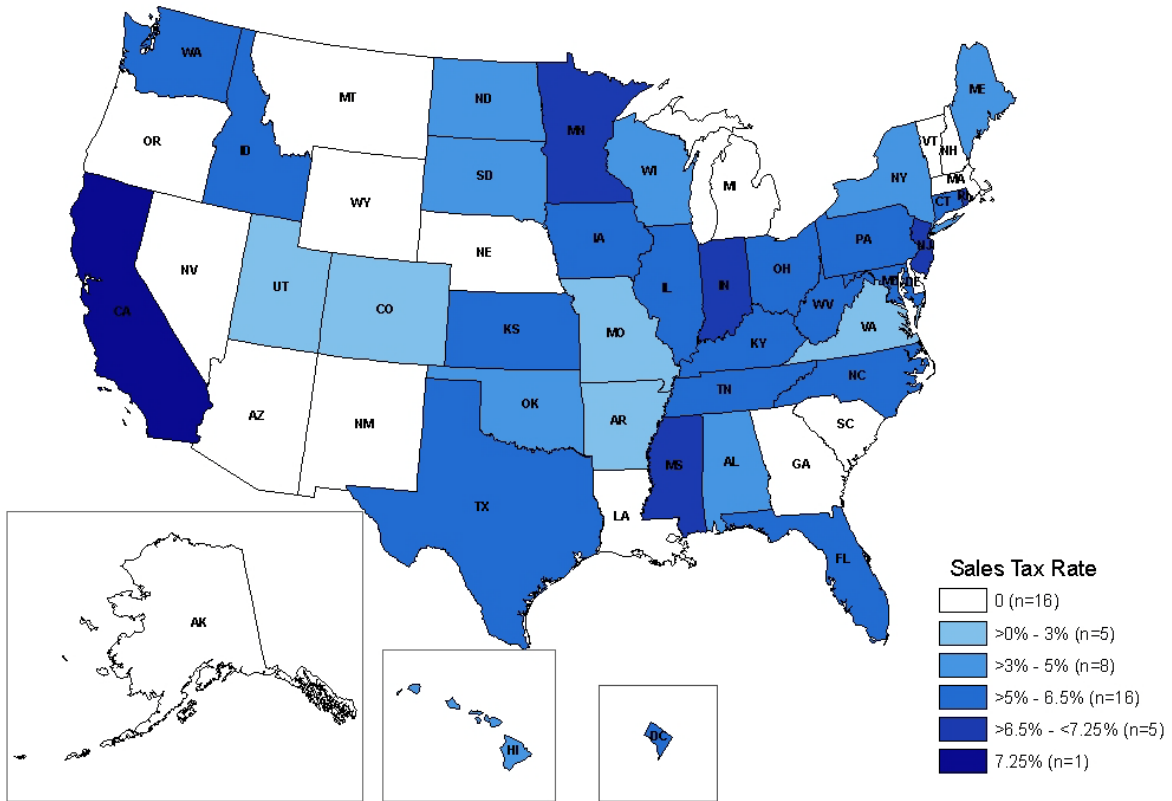
- The sales tax exemption given to soda and energy drinks in Nebraska is an \$11.3 million* subsidy to the beverage industry. (*Source: Nebraska Department of Revenue, does not include local sales tax revenue.)
- Funds could instead be directed toward evidence based programs such as the school lunch program, coordinated school health, increased physical activity and education, and increased health related training opportunities for early child care providers.
- 34 of 50 states have already removed this tax exemption, including all states surrounding Nebraska except Wyoming.
- We believe that if we're going to have sales tax exemptions, they should be reserved for necessary items like food and medicine, not soda and energy drinks.

Questions?

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State Regular, Sugar-Sweetened Soda Sales Tax Rates (as of January 1, 2011)



Note: Does not include 3 states with mandatory, statewide local tax rate (CA-1%, UT-1.25%, VA-1%)

Data Source: Bridging the Gap Program, University of Illinois at Chicago, 2011