Whereas, The World Health Organization (WHO) urges member states “to identify the most suitable policy approach to reduce the impact on children of marketing of foods high in saturated fats, trans-fatty acids, free sugars, or salt”¹,²; and

Whereas, The Federal Tax Code allows advertising costs to be deducted as a regular business expense for tax purposes and avoid taxation at the corporate tax rate³; and

Whereas, The American Academy of Pediatrics and American Heart Association recommend changing federal tax law to prohibit food and beverage companies from deducting all or part of the cost of marketing unhealthy products⁴; and

Whereas, Targeted advertising to children is defined as those advertisements that appear alongside television programs with an audience share of at least 30% for children aged 2–11 years or 20% for adolescents aged 12–17 years⁵; and

Whereas, Television advertising heavily informs children's food knowledge, preferences, purchase requests, and consumption patterns, and is associated with increased consumption of sugary snacks and beverages, as well as excess calorie intake, and a majority of food-related advertisements viewed by American youth feature primarily unhealthy categories of food⁶-⁷; and

Whereas, The Council of Better Business Bureaus launched the Children's Food and Beverage Advertising Initiative (CFBAI) in 2006 to create a coalition of food and beverage companies, including 17 of the nation’s largest food companies, pledging to promote healthier foods and beverages, based first on company-defined and then uniform standards; however, there has been no significant improvement in the nutritional quality of foods marketed to children since the CFBAI's launch, indicating that industry self-regulation is insufficient⁸; and

Whereas, The Interagency Working Group (IWG) on Food Marketed to Children (with representatives from the Federal Trade Commission, the Centers for Disease Control and Prevention, the Food and Drug Administration, and the United States Department of Agriculture) was established in 2009 to draft “voluntary nutrition principles to guide industry self-regulatory efforts to improve the nutritional profile of foods that are most heavily marketed to children”⁹; and

Whereas, The IWG recommends that foods and beverages marketed to children should provide a meaningful contribution to a healthful diet and should not surpass certain limits for nutrients, including saturated fat, trans fat, added sugars, and sodium, not counting naturally occurring nutrients⁸; and
Whereas, Nearly all products featured in CFBAI company-member advertisements and 80-90% of non-CFBAI company advertisements seen on children’s programming are nutritionally poor foods, indicating that IWG guidelines are not being followed; and

Whereas, Elimination of tax subsidies for advertisements that promote nutritionally poor foods and beverages among children is considered one of the most cost-effective interventions against childhood obesity; and

Whereas, It is estimated that eliminating the tax subsidy would yield an aggregate decrease of 2.14 million BMI units in the population, resulting in a net gain of 4,528 quality-adjusted life years over a 10-year period; and

Whereas, “Added sugar” refers to any sugars added to a food product during processing and/or packaging such as artificial sweeteners, syrup, honey, or concentrated fruit and vegetable juices that are not naturally occurring; and

Whereas, The health impact of excessive consumption of sugar and sugary foods has been well documented over the last 20 years, with numerous studies showing that overconsumption is linked to obesity, cardiovascular disease, and diabetes; and

Whereas, Heavily processed foods, which are higher in added sugars, are easier to mass produce and distribute and have longer shelf lives, making them more viable options in low-income areas, and processed foods are disproportionately marketed towards lower income communities and communities of color; and

Whereas, Studies on the Berkeley California SSB tax show that the consumption of cheaper untaxed products increased while taxed SSB consumption decreased, while overall consumer spending per visit did not, indicating consumers were able to shift to other foods after the tax; and

Whereas, Hungary and Mexico introduced taxes on items with unhealthy levels of sodium, sugar, or unhealthy saturated fats; in Mexico, within one year there was a 12% reduction in purchases of taxed products, with the reduction reaching as high as 17% in lower socioeconomic brackets, and these results were sustained over time; in Hungary, a 27% reduction in sales tax affected products was observed after implementation of the tax, and it was found that manufacturers were entirely removing or greatly decreasing added sugars in response; and

Whereas, There is precedent for directing revenue from sugar taxes back toward improving nutrition in communities, to avoid these taxes harming lower socioeconomic status communities, as the Berkely SSB tax yielded over $1.4M in tax revenue its first year that was allocated for child nutrition and community health programs; further, the Sugar Drinks Tax Act of 2021 (SWEET Act), introduced into the U.S. House of Representatives on April 21st, 2021, would direct revenue would be used to support the School Breakfast Program, a state-run breakfast programs in schools and residential childcare institutions; and

Whereas, Our AMA supports taxes on SSBs to reduce their consumption, but has not addressed the equally important issue of food products with added sugars; therefore be it
RESOLVED, That our American Medical Association advocate for the end of tax subsidies for advertisements that promote among children the consumption of food and drink of poor nutritional quality, as defined by appropriate nutritional guiding principles (Directive to Take Action); and be it further

RESOLVED, That our AMA amend H-150.927, "Strategies to Reduce the Consumption of Beverages with Added Sweeteners" by addition to read as follows:

H-150.927 – STRATEGIES TO REDUCE THE CONSUMPTION OF FOOD AND BEVERAGES WITH ADDED SWEETENERS
Our AMA: (1) acknowledges the adverse health impacts of sugar-sweetened beverage (SSB) consumption and food products with added sugars, and support
evidence-based strategies to reduce the consumption of SSBs and food products with added sugars, including but not limited to, excise taxes on SSBs and food products with added sugars, removing options to purchase SSBs and food products with added sugars in primary and secondary schools, the use of warning labels to inform consumers about the health consequences of SSB consumption and food products with added sugars, and the use of plain packaging; (2) encourages continued research into strategies that may be effective in limiting SSB consumption and food products with added sugars, such as controlling portion sizes; limiting options to purchase or access SSBs and food products with added sugars in early childcare settings, workplaces, and public venues; restrictions on marketing SSBs and food products with added sugars to children; and changes to the agricultural subsidies system; (3) encourages hospitals and medical facilities to offer healthier beverages, such as water, unflavored milk, coffee, and unsweetened tea, for purchase in place of SSBs and apply calorie counts for beverages in vending machines to be visible next to the price; and (4) encourages physicians to (a) counsel their patients about the health consequences of SSB consumption and food products with added sugars and replacing SSBs and food products with added sugars with healthier beverage and food choices, as recommended by professional society clinical guidelines; and (b) work with local school districts to promote healthy beverage and food choices for students; and (5) recommends that taxes on food and beverage products with added sugars be enacted in such a way that the economic burden is borne by companies and not by individuals and families with limited access to food alternatives; and (6) supports that any excise taxes are reinvested in community programs promoting health.

(Modify Current HOD Policy)

Fiscal Note: Not yet determined

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References:

RELEVANT AMA POLICY

Television Commercials Aimed at Children H-485.998

Obesity as a Major Public Health Problem H-150.953
Our AMA will: (1) urge physicians as well as managed care organizations and other third-party payers to recognize obesity as a complex disorder involving appetite regulation and energy metabolism that is associated with a variety of comorbid conditions; (2) work with appropriate federal agencies, medical specialty societies, and public health organizations to educate physicians about the prevention and management of overweight and obesity in children and adults, including education in basic principles and practices of physical activity and nutrition counseling; such training should be included in undergraduate and graduate medical education and through accredited continuing medical education programs; (3) urge federal support of research to determine: (a) the causes and mechanisms of overweight and obesity, including biological, social, and epidemiological influences on weight gain, weight loss, and weight maintenance; (b) the long-term safety and efficacy of voluntary weight maintenance and weight loss practices and therapies, including surgery; (c) effective interventions to prevent obesity in children and adults; and (d) the effectiveness of weight loss counseling by physicians; (4) encourage national efforts to educate the public about the health risks of being overweight and obese and provide information about how to achieve and maintain a preferred healthy weight; (5) urge physicians to assess their patients for overweight and obesity during routine medical examinations and discuss with at-risk patients the health consequences of further weight gain; if treatment is indicated, physicians should encourage and facilitate weight maintenance or reduction efforts in their patients or refer them to a physician with special interest and expertise in the clinical management of obesity; (6) urge all physicians and patients to maintain a desired weight and prevent inappropriate weight gain;
(7) encourage physicians to become knowledgeable of community resources and referral services that can assist with the management of overweight and obese patients; and
(8) urge the appropriate federal agencies to work with organized medicine and the health insurance industry to develop coding and payment mechanisms for the evaluation and management of obesity.

Obesity as a Major Health Concern H-440.902
The AMA: (1) recognizes obesity in children and adults as a major public health problem; (2) will study the medical, psychological and socioeconomic issues associated with obesity, including reimbursement for evaluation and management of patients with obesity; (3) will work with other professional medical organizations, and other public and private organizations to develop evidence-based recommendations regarding education, prevention, and treatment of obesity; (4) recognizes that racial and ethnic disparities exist in the prevalence of obesity and diet-related diseases such as coronary heart disease, cancer, stroke, and diabetes and recommends that physicians use culturally responsive care to improve the treatment and management of obesity and diet-related diseases in minority populations; and (5) supports the use of cultural and socioeconomic considerations in all nutritional and dietary research and guidelines in order to treat patients affected by obesity.

Improving Nutritional Value of Snack Foods Available in Primary and Secondary Schools H-150.960
The AMA supports the position that primary and secondary schools should follow federal nutrition standards that replace foods in vending machines and snack bars, that are of low nutritional value and are high in fat, salt and/or sugar, including sugar-sweetened beverages, with healthier food and beverage choices that contribute to the nutritional needs of the students.

Nutrition Education H-150.996
Our AMA recommends the teaching of adequate nutrition courses in elementary and high schools.

Quality of School Lunch Program H-150.962
1. Our AMA recommends to the National School Lunch Program that school meals be congruent with current U.S. Department of Agriculture/Department of HHS Dietary Guidelines.
2. Our AMA opposes legislation and regulatory initiatives that reduce or eliminate access to federal child nutrition programs.

Strategies to Reduce the Consumption of Beverages with Added Sweeteners H-150.927
Our AMA: (1) acknowledges the adverse health impacts of sugar-sweetened beverage (SSB) consumption, and support evidence-based strategies to reduce the consumption of SSBs, including but not limited to, excise taxes on SSBs, removing options to purchase SSBs in primary and secondary schools, the use of warning labels to inform consumers about the health consequences of SSB consumption, and the use of plain packaging; (2) encourages continued research into strategies that may be effective in limiting SSB consumption, such as controlling portion sizes; limiting options to purchase or access SSBs in early childcare settings, workplaces, and public venues; restrictions on marketing SSBs to children; and changes to the agricultural subsidies system; (3) encourages hospitals and medical facilities to offer healthier beverages, such as water, unflavored milk, coffee, and unsweetened tea, for purchase in place of SSBs and apply calorie counts for beverages in vending machines to be visible next to the price; and (4) encourages physicians to (a) counsel their patients about the health consequences of SSB consumption and replacing SSBs with healthier beverage choices, as recommended by professional
society clinical guidelines; and (b) work with local school districts to promote healthy beverage choices for students.
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Taxes on Beverages with Added Sweeteners H-150.933
1. Our AMA recognizes the complexity of factors contributing to the obesity epidemic and the need for a multifaceted approach to reduce the prevalence of obesity and improve public health. A key component of such a multifaceted approach is improved consumer education on the adverse health effects of excessive consumption of beverages containing added sweeteners. Taxes on beverages with added sweeteners are one means by which consumer education campaigns and other obesity-related programs could be financed in a stepwise approach to addressing the obesity epidemic.
2. Where taxes on beverages with added sweeteners are implemented, the revenue should be used primarily for programs to prevent and/or treat obesity and related conditions, such as educational ad campaigns and improved access to potable drinking water, particularly in schools and communities disproportionately effected by obesity and related conditions, as well as on research into population health outcomes that may be affected by such taxes.
3. Our AMA will advocate for continued research into the potentially adverse effects of long-term consumption of non-caloric sweeteners in beverages, particularly in children and adolescents.
4. Our AMA will: (a) encourage state and local medical societies to support the adoption of state and local excise taxes on sugar-sweetened beverages, with the investment of the resulting revenue in public health programs to combat obesity; and (b) assist state and local medical societies in advocating for excise taxes on sugar-sweetened beverages as requested.