

CITY OF RICHMOND

SUGAR-SWEETENED BEVERAGE POLICY

1. PURPOSE

This Sugar-Sweetened Beverage Tax Policy is intended to ensure application of the City's Sugar-Sweetened Beverage Tax in conformity with the United States Constitution and related provisions of applicable federal, state, and local law. It is adopted by the Tax Collector pursuant to Section 7.08.070 of the Richmond Municipal Code as proposed to be adopted by Measure N on the November 6, 2012 ballot. It is intended to facilitate enforcement of the tax.

2. DEFINITIONS

The following definitions apply to the Sugar-Sweetened Beverage Policy in addition to the definitions appearing in Chapters 1.04 and 7.04 of the Richmond Municipal Code. They are identical to those which appear in Section 7.08.010 of the Richmond Municipal Code as proposed to be adopted by Measure N on the November 6, 2012 ballot.

- (a) "Caloric sweetener" means any caloric substance suitable for human consumption that humans perceive as sweet and includes, without limitation, sucrose, fructose, glucose, other sugars, and fruit juice concentrates. "Caloric sweetener" excludes non-caloric sweeteners. For purposes of this definition, "caloric" means a substance which adds calories to the diet of a person who consumes that substance.
- (b) "Consumer" means any person, including but not limited to a customer, employee or guest who purchases, receives or takes a sugar-sweetened beverage at a place within the city to consume it.
- (c) "Non-caloric sweetener" means any non-caloric substance suitable for human consumption that humans perceive as sweet and includes, without limitation, aspartame, saccharin, stevia, and sucralose. "Non-caloric sweetener" excludes caloric sweeteners. For purposes of this definition, "non-caloric" means a substance which does not add calories to the diet of a person who consumes that substance.
- (d) "Sugar-sweetened beverage" means any nonalcoholic beverage, whether or not carbonated, intended for human consumption which contains any added caloric sweetener but excludes a beverage which would not be a sugar-sweetened beverage but for the fact that a consumer adds a caloric sweetener to it, whether or not that caloric sweetener is provided by the taxpayer. As used in this definition, "nonalcoholic beverage" means any beverage that contains less than one-half of one percent alcohol per volume.

The term "Sugar-Sweetened Beverage" does not include:

(A) Beverages consisting of 100 percent natural fruit or vegetable juice with no added Caloric Sweetener. For purposes of this paragraph, “natural fruit juice” and “natural vegetable juice” mean the original liquid resulting from the pressing of fruits or vegetables, or the liquid resulting from the dilution with water of dehydrated natural fruit juice or dehydrated natural vegetable juice;

(B) Dietary aids, which means liquid products manufactured for use as:

- (1) An oral nutritional therapy for persons who cannot absorb or metabolize dietary nutrients from food or beverages;
- (2) A source of necessary nutrition used due to a medical condition; or
- (3) An oral electrolyte solution for infants and children formulated to prevent dehydration due to illness; and
- (4) Infant formula.

3. EFFECTIVENESS

This policy shall take effect at the same time as Measure N and only if Measure N is adopted by the voters of the City.

Adopted this 11 day of October 2012.



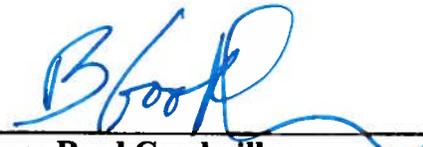
James Goins
Tax Collector

Attest:



Diane Holmes
City Clerk

Approved as to form:



Bruce Reed Goodmiller
City Attorney