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- 2. Second tax bracket: Sugary beverages with sugar content greater than 5 g per 8-ounce serving and less than 10 g per 8-ounce serving (20 to less than 40 calories from sugar per 8-ounce serving)
- 3. Third tax bracket: Sugary beverages with sugar content greater than or equal to 10 grams but less than 20 grams per 8-ounce serving (40 to less than 80 calories from sugar per 8-ounce serving)
- 4. Highest tax bracket: Sugary beverages with 20 grams or more of sugar per 8-ounce serving (more than 80 calories from sugar per 8-ounce serving)

Table 1

Taxation Tiers Based on Sugar and Calories from Sugar Concentration in 8- and 12-ounce Beverage Servings				
TIERS	FIRST (LOWEST)	SECOND	THIRD	FOURTH (HIGHEST)
Sugar (g) per 8-oz	0 to <5	5 to <10	10 to <20	More than 20
Sugar (g) per 12-oz	0 to <7.5	7.5 to <15	15 to <30	More than 30