

THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# SENATE BILL

NO. 3  
Session of 2024

INTRODUCED BY \_\_\_\_\_ October 25, 2024

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REFERRED TO SENATE FINANCE COMMITTEE

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## Sugar-Sweetened Beverage Tax

AN ACT

An act establishing a one cent tax per ounce on sugar-sweetened beverages.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Tax – A one cent per ounce tax, in addition to all other applicable sales tax, is implemented on all sugar-sweetened beverages sold in the Commonwealth. Sugar-sweetened beverages include:

- (1) Regular soft drinks/soda
- (2) Diet soft drinks/soda
- (3) Fruit beverages
- (4) Sport drinks
- (5) Ready-to-drink tea
- (6) Ready-to-drink diet tea
- (7) Energy drinks
- (8) Ready to drink coffee

Section 2. Exclusion – Flavored water drinks are excluded from the Sugar-Sweetened Beverage Tax.

Section 3. Effective Date – This act shall be effective on January 1, 2025.

Fiscal Impact: a one cent per ounce tax on all sugar-sweetened beverages generates approximately \$730 million in revenue.