Lessons Learned From the Cook County Soda Tax:
Tax Design, Messaging, Implementation, and Advocacy

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ABSTRACT

In November 2016, the Cook County Board of Commissioners passed a tax on sugar-sweetened beverages (SSBs) in a razor-thin 9-to-8 vote. In October 2017, after two months in effect, the tax was repealed in an overwhelming 15-to-2 vote. In this paper we use interviews with politicians, advocates, and opponents to construct a detailed narrative of the events that transpired and track the discourse around the tax by analyzing public comments and news coverage. We then contrast these findings with established best practices for passing SSB taxes to identify a set of factors that reduced the tax's political viability. Keeping in mind Cook County's hostile tax climate and the influence and resources of the beverage industry, we focus our analysis on the following governmental actions that diminished public support for the tax: (a) the near-failure to implement an unnecessarily complex tax design within legal and technical constraints, (b) the failure to dedicate sufficient time and resources to a health education campaign before the tax was introduced,

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I. EXECUTIVE SUMMARY

"I make no apologies for this," Cook County Board President Toni Preckwinkle declared as she announced her proposal for a county-wide sweetened beverage (SSB) tax. "I think it's an effective way to raise revenues, and it has real good health consequences," she continued, outlining her dual motivations for pushing an SSB tax at an October 13, 2016 speech (Trotter 2017). "If Preckwinkle forges ahead with the idea, she will live to regret it", vowed Tanya Triche Dawood, vice president of the Illinois Retail Merchant Association (Spielman 2016). A month later, on November 10, the Board voted 8-to-8 to pass the tax, with Preckwinkle casting a rare tie-breaking vote in favor. The one-cent-per-ounce tax went into effect on August 2017, but less than three months later the Board repealed it in a lopsided 15-to-2 vote. The seven Commissioners who changed their votes cited overwhelming outrage against the tax from their constituents (Mihalopoulos 2017a). The saga of the Cook County tax begs the question: over the fewer than three months the tax was in place, how did public opinion over it become so staunchly negative?

To understand this reversal, we examined the actions of the major players and underlying conditions in the county that allowed the tax to be passed and then repealed by such a large margin. We conducted interviews with politicians and advocates to unfold a detailed narrative of the tax's brief life. To understand public discourse, we analyzed 158 newspaper articles and 1,466 public comments to obtain a quantitative understanding of what arguments motivated support and opposition to the tax among the public. Finally, we synthesized our findings from the interviews, articles, and comments with established best practices for passing soda taxes to identify a set of factors that led to the repeal of the tax. Our observations regarding the government efforts surrounding the tax fall into three main categories:

(1) **Tax design and implementation:** Some elements of the design of the tax made it unpopular, chiefly that consumers bore the final tax burden as opposed to distributors. Moreover, ambiguous language in the ordinance conflicted with regulatory constraints imposed by the State of Illinois and the federal government, giving rise to implementation issues that sowed confusion and further damaged public support.

(2) **Messaging:** The pro-tax campaign struggled to implement best practices for marketing the tax to the public. Notably, President Preckwinkle portrayed the tax almost exclusively as a means to fill a budget gap and not to improve public health, where existing research as well as our data indicate that health-oriented rhetoric is much more effective.

(3) **Advocacy:** Strong partnerships with health advocacy groups and extensive grassroots efforts are crucial components of a successful soda tax campaign. Cook County struggled to build such partner ships and efforts, most crucially in that it first reached out to external organizations for help just several weeks before the tax was proposed.

These actions stem in large part from the fundamental purpose of President Preckwinkle in proposing the Cook County tax: to raise revenue to quickly close a budget gap. These intentions and the consequent last-minute timing of the SSB tax proposal precluded (1) sufficient time to work out implementation issues prior to legislative passage, (2) a public focus on the health benefits of an SSB tax, and (3) bottom-up community grassroots origin and time-intensive health education. Additionally, exogenous factors such as the county's hostile tax climate and the extraordinary resource disparity between pro-tax and anti-tax groups played a key role behind the surge in public sentiment against the tax. Notably, several beverage corporations banded together to fund a political action committee, which threatened to bankroll primary elections opponents to commissioners who voted against the repeal (Mihalopoulos 2017b).

Our paper does not engage in hypotheticals about what might have happened had different factors been present in Cook County; rather, we focus on gathering the facts of the story and arguing what actions and conditions caused public support for the tax to decrease.

Throughout our treatment of the many actions that turned Cook County's citizens against the SSB tax, we recognize that many of the "mistakes" we identify were not in the hands of the pro-tax campaign but were a function of pre-existing conditions in Cook County; we differentiate between what could have been done better and what was inevitable. We conclude with a list of policy and strategy recommendations for other jurisdictions that may want to pass an SSB tax. The list is based on our observations of the Cook County case, synthesized with best practices identified through interviews and established in the literature.

II. SSB TAXES AMID A PUBLIC HEALTH CRISIS

It is well established in the scientific literature that (1) the increase in SSB consumption over the last 40 years is causally linked to increasing rates of obesity and diabetes, (2) the SSB industry misinforms consumers through advertising, and (3) SSB taxes decrease SSB consumption.

Within the past few decades, U.S. obesity rates have risen substantially: in the 1960s, fewer than one in seven adults were categorized as obese; today, that figure has almost tripled to more than one in three, with another third classified as overweight. Child and adolescent obesity rates have grown even faster, tripling since the 1970s to more than one in six today (Chaloupka et al. 2011). Illinois and Cook County are no exceptions; in 2009, more than half of Illinois adults and more than a third of children were obese or overweight, marking a 64% increase in obesity in fewer than 15 years (Chaloupka et al. 2011). Diabetes is on the rise as well; almost 8% of Americans today are affected, more than eight times the comparable rate from 1960 (CDC 2017). The rapid growth of these epidemics mirrors the growth in consumption of sugar-sweetened beverages (SSBs), and many medical studies have provided strong evidence that drinking SSBs makes a consumer more likely to develop obesity (Malik et al. 2006) and diabetes (Gortmaker et al. 2009).

In the face of all the evidence of the negative health effects of SSBs, why do so many Americans choose to keep consuming them? Research indicates that many consumers hold misconceptions about the health impacts of their beverages, particularly fruit drinks, sports drinks, and flavored water. Such misconceptions are particularly dangerous when held by parents. Although pediatricians advise against sports drinks for children and point out that the typical fruit drink has 90% as much added sugar as the typical soda, 77% of parents in a national study reported frequently providing their children with fruit drinks, compared to 62% and 51% with soda and sports drinks respectively. Much of the responsibility for these misconceptions lies with the beverage industry, which spent $784 million in 2010 alone advertising sugary drinks, half of that money going to youth-directed marketing (Munsell et al. 2016). Beverage companies and fast food restaurants (major vendors of SSBs) frequently open storefronts in pediatric hospitals and clinics as well as schools (Brownell 2016). Through huge spending and highly targeted marketing, the beverage industry has successfully normalized SSBs into the diets of Americans, particularly children.

To address the growing threats of obesity and diabetes, a handful of cities, counties, and states have in recent years attempted to pass excise taxes on SSBs. After Berkeley passed a penny-per-ounce tax on SSBs, the consumption rate in the city decreased by 21% (Falbe 2016). Although soda taxes have not existed long enough to allow for many empirical studies of their effects, projections based on the Coronary Heart Disease Policy Model estimate that a national penny-per-ounce tax on SSBs would decrease consumption by 15% among adults ages 25-64. The same model predicts that within the 2010-2020 window, the tax would lead to 867,000 fewer obese adults, reduce the onset of diabetes by 2.6%, and save $17.1 billion in medical costs (Wang 2012).

III. THE COOK COUNTY STORY

While the national conversation around the need for SSB taxes focuses on health, the Cook County SSB tax was proposed in order to fill a budget hole at the last minute. This fiscal origin –as opposed to the health origin of most soda taxes– is a key distinction that shaped the structure, message framing, and advocacy surrounding the Cook County tax. The particular origin can only be understood within the context of the fiscal situation of Cook County.

Fiscal Context

Cook County, much like the city of Chicago and the state of Illinois, faces structural challenges that threaten its long-term fiscal sustainability. Population levels in all three jurisdictions are experiencing long-term stagnation as net emigration exceeds natural population growth. In 2016, Cook County experienced the greatest net population decline among all United States counties (U.S. Census Bureau 2017). Ever-shrinking tax bases, large pension obligations, and the need to provide a broad array of city programs and services created a long-term structural deficit (Preckwinkle 2016). Thus, elected officials at all levels of government must periodically choose between cutting spending on important priorities and raising taxes.

In the wake of a 1% increase in the Cook County sales tax, the city of Chicago claimed the distinction of having the highest combined state, county, and municipal sales tax rate of all of the nearly 10,000 sales tax jurisdictions in the U.S. (Walczac et al. 2017). In 2016, Illinois had the highest median property tax rates among all 50 states at 2.67%, nearly twice the national average (Yerak 2016). The SSB tax came right after the county sales tax hike, an $838 million increase in Chicago property taxes, and a new tax on water and sewage bills. Just weeks before the repeal, Chicago raised its amusement tax and levied a new rideshare tax (Schulte 2016, Spielman 2016). The soda tax was the only act from this two-year series of taxes of to be repealed, suggesting it may have become a lightning rod for anti-tax sentiment.

Cook County citizens watch their total tax bills rise year after year, yet they do not see meaningful improvements in the financial conditions of their communities. The conjunction of high levels of taxation and a lack of fiscal stability makes citizens more likely to (1) attribute fiscal problems to governmental inefficiency, corruption, and bloat, (2) doubt the sincerity of elected officials who present tax increases as fiscal stability measures, and (3) generally distrust government policy efforts that involve tax increases. These dynamics of tax fatigue, verified to exist by our public comment analysis, produced a political climate inhospitable to the SSB tax.

Timeline of the Cook County SSB Tax

In early 2016, President Preckwinkle expressed concern that Cook County would face a 2017 budget deficit of $174 million (Preckwinkle 2016a), and wanted to avoid cuts to the hospital system, Sheriff's office, and public defender's office which would result in hundreds of layoffs. After minor spending cuts proved insufficient, Preckwinkle turned to revenue-raising options. The selection of politically viable taxes was slim; Preckwinkle had already broken a campaign promise by raising sales taxes in 2015, and likewise saw alcohol, tobacco, and property taxes as already too high. During the summer of 2016, she proposed increasing the amusement tax and levying a hotel tax, but both plans failed to gain political support (Miller 2018, Dawood 2018). Only in September of 2016, when all other revenue-raising options proved impracticable, did Preckwinkle turn to the SSB tax. In order to abide by Cook County's budget process, the tax had to be passed by November of 2016 (Scalise 2018).

In a series of press releases beginning in early October 2016, President Preckwinkle outlined the fiscal necessity of passing an SSB tax, which the county estimated would raise approximately $200 million in 2018. She warned that there would be major cuts to the Cook County hospital system and public defender system, including "1000 layoffs", should the SSB tax proposal fail (Preckwinkle 2016b). In September 2016, the Cook County government had made the American Heart Association (AHA) and the Illinois Public Health Institute (IPHI) aware that the SSB tax would be introduced, and they initiated active health education in favor of the tax at the time (Mirostaw and Simaytis 2018, Bassler and Simon 2018).

In November of 2016, as part of the annual budget process, the Cook County Board of Commissioners passed the SSB tax ordinance by a 9-8 vote, with Preckwinkle casting the tie-breaking vote. To entice reluctant commissioners, Preckwinkle included an earmark giving each commissioner control over $500 million in gas tax revenues from their district, as well as the promise that no further tax increases would occur for at least three years (Dardick 2017a).

In the spring of 2017, the Cook County Department of Revenue (CCDR) began to issue the implementing regulations to prepare for the July 1, 2017 implementation date of the ordinance. CCDR held a series of meetings of health advocates, retailers, and other stakeholders to hear implementation concerns. Concerns discussed included legal conflicts between the ordinance and federal SNAP guidelines, Illinois state taxation regulations, and the technical constraints of SSB retail sale (Bassler and Simon 2018). As we discuss later, during this period health advocacy groups were not engaging in education and advocacy campaigns at full capacity.

On June 30, 2017, the Illinois Retail Merchant Association (IRMA) successfully obtained a Temporary Restraining Order (TRO) preventing CCDR from collecting the tax (IRMA v. CCDR 2017a), as we will see later coinciding with a spike in negative media coverage of the tax.

On August 2, 2017, a month after the originally scheduled implementation date, the SSB tax went into effect. The Can the Tax Coalition, the leading anti-tax advocacy group, began to mobilize retail and beverage industry employees and build a staff of organizers to foment public opposition to the tax (Dawood 2018).

By the autumn of 2017, several beverage companies had given the maximum legal contributions to a newly-funded PAC (Citizens for a More Affordable Cook County) dedicated to funding primarily challengers to all commissioners who supported the SSB tax (Mihalopoulos 2017b). As it became clear that antipathy towards the tax was reaching elected officials, health advocates began to re-engage in active mobilization. As of September, the Can the Tax Coalition had spent $3.2 million on anti-tax television, internet, and radio advertisements (Dardick 2017a).

On October 5, 2017, influential Commissioner John P. Daley publicly announced that he would support the repeal of the SSB tax, citing the overwhelming voice of his constituents against it. Daley was the first Commissioner to publicly switch his vote on the soda tax, and over the next several days more commissioners who had initially voted for the tax followed suit (Mihalopoulos 2017b).

Following the 15-2 Board vote to repeal the tax on October 11, 2017, Preckwinkle was forced to eliminate the deficit through spending cuts. Most of the cuts went to the hospital system; in total 321 county workers were laid off (Preckwinkle 2017).

IV. TAX DESIGN

Designing the Revenue Maximizing Soda Tax

As different tax structures maximize different outcomes, it is important to consider the goals that a given tax is aiming to achieve when assessing the efficacy of the design of Cook County's SSB taxes. Considering President Preckwinkle's official and unofficial comments during the consideration of the SSB tax it is clear that the primary motivation of the tax was to increase revenues. We will illustrate how to maximize political viability of a revenue-maximizing tax, with public health benefits of a given tax design as a secondary consideration.

Gamage and Shanke (2011) argue that taxes have two dimensions of salience: political salience and market salience. Market salience measures how a given tax affects individuals' consumption decisions, while political salience measures the amount of political resistance it inspires. The ideal soda tax would have high market salience, thus reducing the quantity of SSBs consumed, but low political salience, with politicians facing low or no political costs for voting to implement the tax. Unfortunately, policymakers must balance the political viability of a tax against its health positive impacts when determining what form it should take. Additionally, policymakers must consider that a higher market salience leads to lower revenues.

Chriqui et al. (2013) outline the different forms SSB taxes can take, and explain each form's tradeoffs between political salience, market salience, and revenue. A basic model of SSB taxes includes two decision points for policymakers: (1) whether to tax distributors or end consumers, and (2) whether to levy an ad valorem tax on the sale price of the SSB or a per unit tax on the quantity of the SSB consumed. A distributor tax is levied on the transaction between the distributor and the retailer at the point of wholesale, collected and remitted by the distributor. A consumer tax is levied on the transaction between the retailer and the consumer at the point of retail sale, collected and remitted by the retailer.

Taxing distributors is attractive from an administrative perspective, as less bureaucratic overhead is required to process tax filings and enforce tax statutes. Additionally, distributor taxes have lower political salience because most of the tax burden may be absorbed by the retailer rather than listed as a separate line item on a receipt. By making the tax relatively invisible or painless to the consumer, a distributor level tax may be able to 'fly under the radar' and avoid political opposition. Ideally, such invisibility would not extend to market salience because consumers would see higher sale prices and make rational decisions to reduce consumption.

Taxing the distributors, however, does have some possible downfalls, such as the possibility that market salience would decrease (Wright et al. 2017, Perkins 2014), or that retailers would spread the costs of the tax across all items in the store to roughly preserve price levels, which would effectively increase food prices across the board. By contrast, a tax levied on the end consumer at the point of sale cannot be spread across a variety of goods, and thus the market salience of the tax is maximized by tying the economic punishment of the tax directly to consumption of SSBs. Ultimately, a policymaker looking to minimize political salience would select a distributor tax over a consumer tax, while health-motivated policymaker looking to maximize market salience would select a consumer tax.

The other dimension of SSB tax policy is the decision whether to levy a quantity tax on the amount of SSBs consumed or an ad valorem tax on the value of the SSBs consumed. The health benefits of quantity taxes are clear. An ad valorem tax encourages consumers to seek lower prices per unit of soda by buying soda in bulk or substituting name brand sodas for cheaper store brands (Brownell 2009). On the other hand, a quantity tax directly aligns the economic incentives of the tax with the behavior the tax intends to discourage: the consumption of large quantities of SSBs. The advantages of an ad valorem are less obvious: first, it is more familiar to consumers and retailers, making it easier to implement and possibly reducing political backlash to the tax; second, it elegantly solves the problem of inflation, tying tax revenues and economic incentives directly to the price level of soda (Brownell 2009). However, this problem with a quantity tax can be addressed by tying the rate to some measure of inflation, such as the CPI.

The Design of the Cook County Tax

Putting aside the legal and regulatory constraints, the best option available to Cook County policymakers aiming to maximize political viability would be a distributor-level, ad valorem tax on SSBs. However, Illinois law prohibited Cook County from enacting a distributor level tax. The legal status of the next best tax structure to maximize political viability, the ad valorem consumer-level tax, was uncertain (Patel 2017, Miller 2018, 55 ILC-5/5 1005). Thus, the optimal tax structure for Cook County would have been a simple consumer-level quantity tax in which the retailer collects the tax from the consumer and remits directly to CCDR.

Instead, the county decided to structure the tax in a similar manner to their taxes on alcohol and tobacco (Patel 2018). In this two-tier structure, a quantity tax was levied on retailers at the point of wholesale, and then remitted to CCDR by distributors; retailers are legally obligated to recoup their tax liability by passing it onto the consumer at the point of retail sale (CCC 16-5931). Thus, this tax structure has the high political salience and high market salience of a consumer-level tax: consumers bear the final tax burden, which is visibly itemized on the receipt.

This two-tier structure was chosen to minimize CCDR's administrative costs by reducing the number of firms with which the county had a direct remitting relationship (Patel 2017). Instead of processing the relatively few returns from the handful of distributors, a simple consumer-level tax would have required hiring additional personnel to process thousands more tax forms per month, from every store where SSBs are sold. While these additional returns could have been processed for a fraction of the revenue, Cook County was averse to making the investment (Patel 2017). Instead, as detailed in the next section, the two-tier tax structure shifted administrative costs from the government to the industry: retailers were legally obligated to ensure that every penny paid per each ounce of soda purchased from a distributor was recouped when they sold that ounce of soda to a consumer (CCC 16-5931). The Cook County tax included this legal obligation because any absorption of the tax burden by the retailer would constitute a distributor-level tax and thus violate the rule cited above.

Within the multi-tier structure, a penny-per-ounce quantity tax was selected. The quantity tax, unlike an ad valorem tax, anchors a good's tax liability to the physical good itself, rather than price of the good. Thus, the quantity structure theoretically ensures that the tax liability of an item at the point of wholesale will equal what is recouped at the point of retail sale. At the same time, recouping costs under a quantity tax gives rise to implementation challenges when the beverage is served to the consumer in a different format from that in which it was purchased from the distributor. This two-tier structure, then, created serious implementation problems that greatly increased the political salience of the tax, threatening its legality and political viability.

President Preckwinkle extended the tax to include all drinks with added sugars as well as all sugar-free artificially sweetened beverages. Contradicting the sugar-focused health rationale for soda taxes generally and acting against the explicit wishes of the American Heart Association (Mirostaw & Simaytis, 2018), this action maximized revenue at the expense of political viability. Similarly, her decision to include the potential for food stamp recipients to be subject to the tax, in addition to extending health benefits to more low-income people, ultimately traded political viability for revenue.

At the same time, though tax design is important, it is not the sole factor determining a tax's success. Consider Chicago's successful soda tax: created in 1993 under similar circumstances to Cook County's, the city taxes 3% on the price of bottled soda and 9% of the cost price of fountain drinks. Originally a distributor-level ad valorem tax, the tax faced an intense call-your-alderman campaign organized by soda companies (Gottesman, 1992) as well as several legal challenges that led to its eventual rewriting as a tax on retailers rather than distributors and required a vote of the Illinois House to pass legal muster (Pearson 1993). However, nowadays the tax is collected with little fanfare, raising significant revenues for the city. Even during the debate over the Cook County tax, the City of Chicago tax was rarely mentioned. This outcome seems to suggest that if an SSB tax can withstand the initial wave of political criticism, it is likely to be durable, with consumers and businesses adapting to the new normal of taxation and not raising greater political opposition further down the road.

V. IMPLEMENTATION

On June 30, 2017, less than 24 hours before the tax was scheduled to go into effect, Cook County Circuit Court Judge Daniel J. Kubasiak issued a Temporary Restraining Order (TRO) against the Cook County Department of Revenue (CCDR), preventing them from collecting the tax (IRMA v. CCDR 2017a). The court eventually ruled in favor of the county, but the legal proceedings delayed the effective date of the tax by a month, to August 2. When he finally allowed the tax to go into effect, Judge Kubasiak wrote that most of the legal issues "could have been easily avoided" if the ordinance had been written more carefully (IRMA v. CCDR 2017b). The course of events reflects an ineffective implementation effort which served as a key factor contributing to the eventual political demise of the tax.

The inability to collect the tax in July on account of the TRO cost the county approximately $17 million in lost revenue. More importantly, the lawsuit and implementation debacle triggered a spike in media coverage of the tax. In contrast to other jurisdictions in which pro-tax messaging dominated media content, coverage in the wake of the lawsuit portrayed the tax as a botched operation by ham-fisted administrators which was causing confusion jeopardizing the stability of the retail industry (Clinton 2017, Griffin 2017, McClelland 2017, Kluwer 2017, Mannion and Fieldman 2017). Crucially, this last-minute change in the climate around the tax undermined the resource-allocation strategies of the pro-tax campaign, particularly AHA, which had planned events and a media advertising campaign around the successful implementation of the tax on its effective date. As a result, the lawsuit contributed to the climate in which the tax was repealed.

This paper concludes that CCDR failed to smoothly implement the tax. Implementation was hindered by four important and interrelated factors:

(1) Complex legal constraints on Cook County from all other levels of government
(2) Complex technical constraints of SSB retail processes at the point of sale (POS)
(3) Inadequate county processes for foreseeing and resolving issues arising from implementation con straints before they become legal problems
(4) A lawsuit triggered by the retailers that delayed the implementation process

It must also be recognized that other levels of government were slow to communicate their interpretations of legal constraints to CCDR, inhibiting Cook County's ability to implement the tax effectively.

(1) Complex legal constraints from multiple levels of government

Because Cook County overlaps with Chicago, the state of Illinois, and the federal government, CCDR was legally responsible for ensuring that the implementation of the tax complied with their laws and regulations. Each level of government mentioned above had regulations that imposed a constraint on the Cook County SSB tax:

(a) The USDA rule against levying taxes on goods purchased with food stamps at the point of retail sale (USDA 2017)
(b) The IDOR rule prohibiting double taxation, stipulating that no other tax (such as an SSB tax) may be incorporated into the base price that is used at the point of sale to calculate the state of Illinois sales tax (Gorden 2017)
(c) The City of Chicago sticker price display rule, which requires retailers to display the pre-tax unit price on shelves, such that the unit price equals the base price divided by the "total count, measure, or weight" of the item (IRMA v. CCDR 2017b)
(d) The IDOR rule restricting home-rule occupational taxes; the entire burden of the Cook County tax be passed on to the consumer, and none absorbed by the retailer

(2) Complex technical constraints of SSB retail processes at the point of sale

The Cook County SSB tax structure required that distributors collect the per-ounce tax from retailers at the point of wholesale and that retailers reimburse themselves by charging the per-ounce tax to consumers at the point of sale. This complex tax structure imposed significant technical burdens on retailers that were difficult to integrate into existing sales procedures for SSB retail sale. Specifically, the following imposed technical constraints on the implementation of the SSB tax:

(I) POS technology designed to use the sticker price as the single base price for calculating all taxes and the pre-tax unit price (Dawood 2018, Bassler and Simon 2018)

(II) Lack of POS processes for recording the volume of customer consumption for free refill and iced-drink formats

The tensions between these technical and legal constraints became untenable where the ordinance was written to allow for the possibility of including food stamp recipients as subject to the tax. This language came at the urging of health advocates, who favored taxing food stamp purchases as a way to improve the health of low-income consumers. In order to circumvent legal constraint (a) while levying the tax on food stamp recipients, the ordinance required retailers to integrate the tax into the base price of the good instead of itemizing it separately on the receipt (CCC 16-5931, Dawood 2018). With this change, the tax was technically being levied at the point of wholesale: with retailers recouping their tax liability by integrating the tax into the base price of the good, the tax was not considered by USDA as being levied at the point of retail sale (USDA 2017).

However, integrating the tax into the base price of the good in order to circumvent legal constraint (a) and subject food stamp recipients to taxation, due to technical constraint (I), is mutually exclusive with legal constraints (b) and (c). This over-constraining of the ordinance is the fount of the main implementation issues the SSB tax faced, and formed the basis for IRMA's injunction and Judge Kubasiak's TRO (IRMA v. CCDR 2017a).

Another key tension exists between legal constraint (d) and technical constraint (II). On one hand, the technical adjustment at the point of sale necessary to recoup the tax liability of a 20-ounce sealed bottle of soda, applying a 20 cent tax at the register, is relatively simple. The practices of free refills or iced fountain drinks, on the other hand, were incompatible with the need to recoup costs. Allowing free refills would mean that the retailers would not be able to recoup their tax liability on the ounces of SSB consumed through free refills. Fountain drinks mixed with ice makes it difficult to discern the number of ounces of liquid on which the tax liability must be recouped. Despite this, the ordinance made retailers who incorrectly assessed the tax legally liable. In order to avoid lawsuits, IRMA directed retailers to stop offering free refills (Dawood 2017).

(3) Inadequate county processes for foreseeing and resolving issues arising from implementation constraints before they become legal problems

Notably, all conflicts between technical and legal constraints described above could have been easily avoided if the writers of the ordinance had used a simple tax structure in which retailers remit directly to CCDR, instead of the unnecessarily complex two-tier structure in which retailers had to recoup their tax liability from consumers. This simple tax structure would have been legal and would have enabled CCDR to exempt food stamp recipients from the tax, as well as exempting free refills and iced drinks from taxation. Yet, CCDR chose to forgo this simplicity in order to shift the administrative costs of collecting the tax from itself onto consumers (Patel 2017). Tellingly, Judge Kubasiak's legal basis for granting the TRO was that retailers would face irrecoverable "administrative costs" should the tax be allowed to go into effect only to be ruled illegal later. Thus, the implementation debacle occurred because of CCDR's disregard for the difficulties imposed on retailers.

Judge Kubasiak's opinion that allowed the tax to go into effect on August 2, commented that most of the legal questions that led to the TRO "could have been easily avoided" if the ordinance did not require the price to be listed separately and did not allow for the possibility of taxing food stamp recipients (IRMA v. CCDR 2017b). The last-minute timing and confusing manner in which CCDR handled and resolved the implementation issues laid the key groundwork for IRMA to launch a last-minute lawsuit on the basis of the "unconstitutionally vague" tax (IRMA v. CCDR 2017a).

Even after the repeal, commissioners' chiefs of staff seemed apathetic about the implementation implications of the language of the ordinance, the crafting of which, they claim, ought to focus on political consideration. In their view, implementation considerations are a matter to be sorted out after the passage of the ordinance, through regulations of the implementing agency (Miller 2018, Scalise 2018). Retailers alleged that Preckwinkle's office had initially constructed the SSB tax ordinance by copying and pasting language directly from the bottled water tax ordinance, indicating a lack of concern for the peculiarities of the legal and technical constraints on SSB retail sale (Dawood 2018).

CCDR was the bureau of the Cook County government tasked with issuing regulations directing the retailers on how to implement the SSB tax. CCDR held a series of conference calls with all relevant stakeholders at the beginning of 2017 to identify implementation issues. Retailers, however, expressed that this process was inadequate and claimed that only legal actions resulted in any regulatory changes (Dawood 2018).

At the beginning of these conference calls, CCDR had approval from USDA that its decision to direct retailers to pass the burden of the tax on to food stamp and non-food stamp users alike did not violate USDA's rules against taxing food stamps. USDA's decision assumed that the SSB tax would be included in the base price and not itemized separately. As such, CCDR directed retailers to reprogram their POS systems to include the SSB tax in the base price of the goods. This reprogramming was technically complex and time-consuming process, and retailers were having trouble complying (Dawood 2018, Bassler and Simon 2018).

Retailers claim to have expressed concerns to CCDR officials during conference calls in early 2017 that abiding by the ordinance and including the SSB tax in the base price would put them in violation of Chicago's sticker price rules and IDOR double tax regulations (legal constraints (b) and (c)) (Dawood 2017). Health advocates claim that IDOR took a long time to notify CCDR that including the SSB tax in the base price would be a problem (Bassler & Simon 2018). As a result, CCDR waited until June 6, 2017, barely three weeks before the implementation date, to issue a regulation that made two key changes: First, to remove the tax from the base price of the good and, second, to exempt food stamp purchases from taxation. From the time the ordinance was passed up until this point, CCDR had consistently maintained that food stamp recipients were not to be exempted from the tax. The June 6, regulation legally obligated retailers to not only reprogram all of the SSB base prices in their POS systems in three weeks, but also to modify their POS systems to exempt food stamp recipients from taxation.

The food stamp modification was particularly burdensome: POS systems are not designed to discriminate between types of customers buying the same product. The modifications CCDR ordered to comply with legal constraint (a) required developing new forms of POS programming, which could not be accomplished in a few weeks. To accommodate for this, CCDR gave retailers until January 1, 2018 to modify their POS systems to exempt food stamp recipients, and authorized them in the interim to issue refunds to food stamp recipients at the register equal to the amount of the tax paid. However, on June 28, 2017, USDA informed CCDR that these refunds also violated USDA rules (the refunds provide a mechanism for food stamp recipients to convert their food stamps into cash, albeit at a poor exchange rate). Thus, given the technical constraints on POS systems, retailers struggled to figure out how to implement the tax without transgressing legal constraints.

(4) A lawsuit triggered by the retailers that delayed the implementation process

The retailers' legal action was the proximal cause of the implementation failure. Recall that the TRO was issued less than 24 hours before a tax that had been passed nearly eight months prior was scheduled to go into effect. IRMA waited nearly eight months – until the end of June 2017 – to file their lawsuit, triggered by Cook County's last-minute decision to reverse its position on implementation just days prior to the law going into effect.

VI. MESSAGING

Methods

To understand how the Cook County soda tax was treated in the media and how it was ultimately perceived by the public, we applied the message framing analysis methods of Nixon et al. (2014) and Barry et al. (2013) to quantitatively assess what arguments were popular with the relevant groups of people.

Table 1. # of articles read by source

Publication	# results	# relevant	# read
Tribune	348	188	93
Sun-Times	96	63	31
Daily Herald	239	67	34
Total	**683**	**318**	**158**

We began by consolidating a database of articles about the Cook County soda tax; sourcing them from the three major print news media in Cook County: the Chicago Tribune, the Chicago Sun-Times, and the Daily Herald. In total, we found 683 search results from 7/5/2016 to 10/11/2017, 318 of which we deemed "relevant" to the tax. We randomly selected 50% of those 318 to construct a list of 158 articles to read.

We read 5 randomly selected articles collaboratively to develop a list of the most popularly used argumentative frames (see Tables 2 and 3) and the most common "speakers" (see Table 4) to whom those frames were attributed. We then performed a round of "inter-coder reliability" (ICR) testing: the three readers each read the same random sample of 15 articles and coded them for frames and speakers independently to verify that all of them understood the frames and speakers in the same way. With ICR verified, we proceeded to read the 158 papers in our sample and recorded a total of 746 frames.

We also acquired the 5,562 pages of public comments submitted to the Cook County Board of Commissioners between 9/19/17 and 10/10/17 (the day before the repeal vote), almost all of which were submitted between 10/6 and 10/10. Those pages contained 2,784 comments, of which we randomly chose 1,467 to read. We used the same list of frames and speakers we had developed for coding the print media articles to code the public comments, finding 770 comments containing at least one argumentative frame. Within those comments we found 1,315 total frames, meaning that each comment had an average of 1.7 distinct arguments.

Conclusions from analysis of media and public comments

Through reading the news articles, we developed a list of the most commonly used argumentative frames. We identified 6 common pro-tax frames and 17 common anti-tax frames, listed below in descending order of (media) frequency. % (media) refers to the frame's fraction of all 747 argumentative frames that we identified in the articles we read, and % (PC) refers to the fraction of all 1,316 frames found in the public comments.

Table 2. Pro-Tax Frames

Frame	Description	% (media)	% (PC)
Health problems	SSBs are unhealthy/cause obesity, and a tax will reduce consumption of them	11.4%	5.3%
Necessary	if the tax does not pass, there will be cutbacks to essential programs	9.7%	1.4%
Balance the budget	passing the tax will raise the $200m needed to fill the gap in the budget	4.2%	<1%
Raising revenue	the tax will raise money that will be helpful to the county	3.6%	<1%
Children's health	SSBs cause health problems for children, and a tax could help ameliorate those health problems	2.3%	1.1%
Big Soda	the soda industry is spending a lot of money on the anti-tax campaign	>1%	<1%

Table 3. Anti-Tax Frames

Frame	Description	% (media)	% (PC)
County lines	the SSB tax encourages people to leave Cook County to buy soda	8.0%	11.3%
Business owners	the tax hurts owners of businesses (incl. small business owners)	8.0%	7.7%
Unpopular	the majority of voters do not support the SSB tax	7.6%	<1%
Implementation difficulties	the tax had/will have challenges in implementation	5.8%	<1%
Heavily taxed	citizens of Cook County/Chicago are already heavily taxed, and don't need more taxes piled on	5.0%	8.7%
Not really about health	the tax is just an attempt to fill the budget, and is just pretending to be about a healthier city	4.8%	13.8%
Legality	the soda tax is "unconstitutionally vague" or just generally unconstitutional or violates other existing laws	4.7%	<1%
Too expensive	the penny-per-ounce tax is too high	4.6%	3.7%
Unnecessary	the county should meet budget by cutting non-essential services instead of passing the tax	4.4%	9.4%
Regressive tax	the tax is regressive (has a stronger effect on the poor or other disadvantaged groups)	3.0%	3.0%
Nanny state	the SSB tax is an instance of the government trying to regulate people's consumption in an inappropriate way	2.8%	9.4%
Unemployment	the SSB tax will hurt the county's employment	1.7%	2.0%
Bloomberg	wealthy outsider Michael Bloomberg is trying to tell you what to do!	1.7%	1.7%
Insufficient health effects	the tax will not do very much/enough to improve people's health	1.5%	5.5%
Economy	the SSB tax will hurt the county's economy	1.3%	1.4%
Families	the SSB tax will hurt families	<1%	2.4%
Better health alternatives	there are alternatives to a tax that will be more helpful to health	<1%	2.4%

We also developed a list of 18 common "speakers" to whom arguments are attributed. In no particular order, they are:

Table 4. List of Speakers

1. Government official (any) 2. Toni Preckwinkle 3. Pro-tax organization or spokesperson (any) 4. Anti-tax organization or spokesperson (any) 5. Can the Tax 6. ABA 7. Individual business owner/employee 8. Resident	9. Public health advocate(s) 10. Article author (journalist) 11. Opinion author 12. Medical personnel/researcher 13. Report/study cited 14. General "supporters" 15. General "opponents"

Media Analysis

The most common argumentative frame appearing in the news was "Health problems"; it made up 11.4% of total frames. This frame's popularity seems to come from its broad appeal; while most other frames are evoked by no more than four or five speakers, "Health problems" has nine of our 15 speaker categories cite it at least four times. It seems that all pro-tax parties incorporate health messaging as at least a partial focus; in fact, all ten speaker categories that are not explicitly anti-tax (4, 5, 6, 7, and 15) reference "health problems".

It is worth noting that simply comparing the raw numerical frequency of frames can be misleading because of the way arguments are subdivided. For example, the two most popular frames (by a wide margin) are pro-tax, but pro-tax frames make up only 31% of all arguments, compared to 69% for anti-tax. Comparing health-related pro-tax frames to budget-related pro-tax frames reveals a similar effect; although "health problems" is the most popular frame, the aggregation of the three budget-related frames heavily (17.4%) outweighs that of the two health-related frames (13.7%).

On that note, the second most popular frame was "Necessary", making up 9.7% of all frames. This frame came overwhelmingly (65% of uses) from President Preckwinkle herself. In fact, 52% of all argumentative frames attributed to Preckwinkle were coded as "Necessary". Other fiscal arguments –"Balance the Budget" (16%) and "Raising Revenue" (8.9%) made up the bulk of the remainder, while the "Health problems" frame is included in only 22% of her arguments. As far as the press was concerned, Preckwinkle had but one message to the people of Cook County: if you do not pass this tax, we will be forced to cut essential services.

We find a third-place tie in frame frequency between two economy-related anti-tax frames: "County lines" and "Business owners" at 9.0% each. The former comes predominantly from Residents threatening to leave Cook County to buy soda and Business owners and Government officials expressing fears of such desertion. Unsurprisingly, the latter comes mostly from business owners.

Close behind at 7.6% was "Unpopular". It was most frequently used by Opinion Authors and Article Authors, usually citing a poll claiming that 87% of Cook County voters opposed the tax (We Ask America 2017). This poll, a major talking point of the Can the Tax Coalition, was conducted by We Ask America, a polling agency associated with the anti-tax Illinois Manufacturers' Association (Dardick 2017b). "Unpopular" was also used by Government officials explaining why they could not support the tax.

The sixth through twelfth most popular frames are all anti-tax and represent 5.8% to 4.4% of total frames, then "balance the budget" (4.2%) and "raising revenue" (3.6%) come in close behind at twelfth and thirteenth. All other frames make up less than 3% of total arguments.

Zooming out from frame-level statistics, it appears that a significant majority (69%) of arguments reported in the print media were anti-tax. The two most popular frames, however, are pro-tax, indicating that pro-tax messaging in the media was mostly consolidated to a very short list of arguments– although this may also partially result from how we decided to code and differentiate frames. Anti-tax messaging, on the other hand, leveraged a much more diverse pool of arguments; while "Necessary" and "Health Problems" together made up two-thirds of all pro-tax frames used, it takes an aggregation of the top eight anti-tax frames to reach the same proportion.

Public Comment Analysis

The synthesis of our print media analysis and public comment analysis yields some interesting results about how private citizens react to media narratives, revealing which arguments are the most convincing for the typical voter. The most glaring observation is that the public comments submitted about the soda tax prior to the repeal were overwhelmingly negative: 85% were identifiable as anti-tax compared to just 8% as pro-tax (the other 7% being unclear). We also coded the speakers of the public comments, but those data do not produce any particularly interesting insights, as "Resident"s made up 89% of respondents. Unsurprisingly, "Individual business owner/employee"s (2.7%), "anti-tax spokespeople" (2.6%), and industry employees (2.4%) left entirely anti-tax and mostly business-concerned comments, while public health advocates (2.2%) left entirely pro-tax and mostly health-concerned comments.

The most popular argument used in the public comments by far, making up 13.8% of all frame uses, was that the tax was "Not really about health". The public's strong negative reaction to what they saw as a government deception is surprising in light of the government's actual messaging on the topic; recall that 77% of arguments in the media attributed to President Preckwinkle discussed the fiscal implications of the tax, while only 23% touched on public health. Even though the soda tax's vanguard herself was very vocal about its goal being financial, the voters still felt strongly as if they were being deceived and bilked by a tax masquerading as a health initiative.

The second most popular argument (at 11.3%) was "County lines", almost always residents explaining that they were already leaving Cook to buy sodas, or that they would start if the tax were not repealed. The third most-used (9.4%) was that the tax is "Unnecessary", usually characterized by citizens arguing that the county should cut services or reduce expenses instead of raising a new tax. The fourth most popular argument criticized the tax as an overreaching arm of the "Nanny state" (9.4%) and the fifth was that Cook County residents are already "Heavily taxed" (8.7%). All of these second-through-fifth frames are difficult to counter directly; how does the pro-tax campaign convince a citizen that crossing county lines isn't worth it, that spending cuts are worse than tax hikes, that sin taxes are an appropriate exercise of government power, or that the tax climate isn't so bad when the citizen already believes the opposite? According to our interviews, leaders of grassroots campaigns in Cook County tried to win the narrative battle by emphasizing the positive health effects of the tax over the various concerns evident in the public comments.

Only at the eighth most popular frame do we finally reach a pro-tax argument. "Health problems" makes up 5.3% of all frames total, but a whopping 55% of frames coming from pro-tax speakers. "Necessary" makes up 15%, and "Children's health" 12%. The few members of the public that vocally opposed the repeal had a clear message: we support this tax because it improves public health.

As we have seen in other sections, some of the blame for the Cook County tax's failure lies in pre-existing or unavoidable constraints and conditions, and some of it lies in mistakes made by the tax's proponents. According to our above analysis of media and public comments, the same can be said of the county's messaging efforts.

Conclusions

Some opposition to a soda tax is unavoidable; for example, there will always be a constituent block in any jurisdiction adamant that sin taxes are an inappropriate overreach of the "Nanny state". A few factors that upset the public, however, were foundational difficulties somewhat specific to Cook County; perhaps not as many people would have been upset about being "Heavily taxed" if they were not already subject to such high property taxes, or if they had not had their sales taxes raised just the year before. Similarly, there might not have been so much frustration over the tax being "Unnecessary" if Cook County did not have its reputation for wastefulness. In light of the public frustration we observed on these two fronts, a city planning a soda tax might want to consider timing it such that it wasn't so quickly following another tax, or combining it with an effort to clean up the budget.

VII. ADVOCACY

Key Elements of Successful SSB Tax Campaigns...

A key dimension of successful SSB tax campaigns is the character of the advocacy campaign for the tax. Heavily relying on our interview with expert Larry Tramutola, who has led multiple successful soda tax campaigns in California, we identified the following contours of typical soda tax campaigns. Fundamentally, the pro-tax campaigns feature health advocates, while the anti-tax campaign features the beverage industry and retailers. First, there is a resource disparity: the anti-tax campaign is able to deploy beverage and retail employees and tap industry coffers, the pro-tax campaign typically consists of non-profit health advocates with many small organizations. Second, the beverage industry is often deeply embedded in minority communities through organizational partnerships and charitable donations. Following from these first two observations, thirdly, the anti-tax campaign is typically able to mobilize more rapidly and on a larger scale than the pro-tax campaign to pressure elected officials and animate the public. Fourth, the anti-tax campaign will seek to spread misinformation about the tax policy itself (in order to create confusion to its benefit). Fifth, and most impactfully, the anti-tax campaign will attempt to intimidate local elected officials, typically by threatening to intervene in the officials' next election with the might of the beverage industry (Tramutola 2013). All of these factors were present in the Cook County campaign.

Throughout our research we identified a number of conditions broadly understood to be factors in the effectiveness of a grassroots campaign in favor of the soda tax. Generally, these are the four best practices required for soda tax success:

(1) Grassroots community engagement for months or even years prior to the introduction of the tax
(2) Consistent messaging emphasis on health issues (and not fiscal issues)
(3) A broad coalition of community-level organizations and local figures who support the tax alongside health advocates
(4) Strong citizen and community-level involvement in crafting the tax, including explicit plans for how the revenue will be spent on predetermined community priorities (Tramutola 2013)

Successful soda tax campaigns feature all four of these best practices, while the Cook County campaign featured none of them. Instead,

(1) community engagement began just several weeks prior to the introduction of the ordinance
(2) the messaging of the pro-tax campaign emphasized both fiscal and health issues, with President Preckwinkle's focusing on fiscal issues almost exclusively
(3) the proposal lacked a strong coalition of community support
(4) the ordinance was crafted by Preckwinkle's office without the input of community-level organizations and without a clear delineation of where the revenue would go

A qualitative investigation into why Cook County lacked these factors unveils some inescapable underlying conditions and some mistakes made by of a wide variety of actors. We observe that a significant portion of the tax's drop in political viability can be traced back to the actions and decisions of President Preckwinkle and of CCDR (which was under the domain of the President's office).

... and Their Absence in Cook County

The political, fiscal, and procedural circumstances within which the tax proposal was crafted and initiated by President Preckwinkle are at the root of why the four factors of successful soda tax campaigns were lacking in Cook County. Our evidence in section VI shows that the impetus for Preckwinkle's proposal about the budget gap was not health concerns, but rather a need to pass any revenue-raising measure in order to close a budget deficit. The origin of the tax as a revenue-raising measure proposed by an elected official at the last minute created a timeframe that was incompatible with all four soda tax advocacy best practices.

The Cook tax's fiscal origin inherently lacked the fourth factor of successful soda tax campaigns; In the California soda tax campaigns, for example, the proposals for the tax originated in a long process through a citizens' committee made up of local community figures and health advocates. This community origin would have guaranteed the organic support of community leaders first, with advocates persuading elected officials afterward.

In contrast, Preckwinkle did not need citizen support to pass a revenue measure by the November budget process; she needed the support of the Board of Commissioners, and she had only several weeks until the budget process began. As a result, she crafted the proposal with no community input, only occasionally consulting with health advocates and retailers. In fact, other commissioners stated that they could not speak to the crafting of the ordinance because it occurred entirely within the President's office.

It is worth noting that Preckwinkle's strategy was successful in the short term; the tax did initially pass. As our interviews confirmed, the fiscal motivation and messaging worked: the key reason why many commissioners voted for the tax was that it was the last chance to close the budget gap. It is plausible that Preckwinkle's strategy was designed for elected officials and not the public because she did not foresee a grassroots-oriented repeal campaign, imagining that the political battle would begin and end on the Board of commissioners. In the longer term, the implications of quickly pushing through an explicitly stopgap tax created fertile ground for the repeal; the very attributes that brought the SSB tax its initial victory before the Board condemned it in the court of public opinion.

As a consequence of the tax's fiscal purpose and rushed timeline, it lacked broad support from community organizations, let alone a defined plan for spending revenue crafted with community input. That the health advocates were activated with so little time prior to the proposal of the tax precluded a months-long grassroots health education campaign and community partnership building, the first and third essential factors for soda tax success. Successful health advocates have always started their organizing efforts months or even a year ahead of the formal introduction of the tax to combat the immense monetary and mobilization advantages of the beverage industry. In Cook County, the President's office notified health advocates at the same time as the beverage industry that they had only several weeks before the tax was introduced. Health advocates had to conduct a campaign that usually took months or even over a year in a matter of several weeks, and without any lead time over the industry. This seriously impinged the ability of health advocates to get their message out to the public (Mirostaw and Simaytis 2018).

Moreover, building a vast, community-level coalition was impracticable. The Cook County health advocates had already been involved in the campaign for an Illinois tax, the HEAL Act, with a broad coalition of supporters, the Illinois Alliance to Prevent Obesity (Bassler and Simon 2018). However, they were unable to convert the statewide coalition into a countywide coalition because (a) of the short timeframe, (b) many statewide coalition members were not based in Cook County, and (c) the Cook County ordinance was significantly different than the state legislative bill in two key ways that alienated some statewide coalition members.

First, the HEAL Act had dedicated the SSB tax revenue towards Medicaid and enumerated health programs, while the county proposal lacked any dedicated usage (Bassler and Simon 2018). Second, the statewide proposal was strictly a tax on sugar-sweetened beverages, while the county proposal included artificially-sweetened beverages; this broadened the county initiative beyond the goal of reducing sugar consumption. This inclusion likely reflected President Preckwinkle's need to maximize revenue given Cook County's fiscal constraints, but it damaged its political viability by narrowing the coalition of organizations willing to support it.

Despite these circumstances, health advocates worked to promote the health benefits of the tax. AHA conducted grassroots engagement in low income and minority communities in key Commissioner districts, engaging 50-100 churches during the campaign. AHA worked with ministers to arrange "Sugarless Sunday" health initiatives, talked to congregants about the health implications of sugar consumption, and conducted door-to-door advocacy

(Mirostaw and Simaytis 2018). The AHA focused on the health benefits of the tax, presented at the beginning of this section as the third criterion for an effective campaign.

The pro-tax campaign lacked a unified focus on the health message. Preckwinkle emphasized not the health benefits, but the fiscal negatives that would occur without the tax; where 73% of her interventions in the media focused on the fiscal issue. Moreover, IPHI also emphasized the fiscal necessity of the soda tax, albeit by tying the tax to cuts in health services (Bassler and Simon 2018). However, the consensus in the literature is that the fiscal messaging is ineffective at motivating tax support when the revenue is not dedicated to a particular project, and health messaging is generally far more effective (Dorfman 2013, Jou 2014, Crosby 2017). These mixed messages by different parts of the pro-tax coalition constituted a failure to maintain a consistent focus on the effective health frames; this was suboptimal for maintaining public support for the tax.

After the passage of the tax, the AHA went into a "media blackout" for most of early 2017 due to lack of resources (Mirostaw and Simaytis 2018). Moreover, IPHI was not able to bring on enough community organizers until April (Bassler and Simon 2018). As a result, the pro-tax campaign was not active during this several-months period. The lack of presence of health advocates during this period meant that fiscal actors (e.g. President Preckwinkle) became the primary speakers for the pro-tax campaign: comparatively effective health messaging was replaced by comparatively ineffective budgetary messaging.

Effects of Implementation Drama

In previous sections we discussed implementation difficulties, the subsequent lawsuit, and how these affected the organizing strategies of health advocates. Within these, it is entirely possible that President Preckwinkle expected the lawsuit from IRMA, but did not view it as a viable threat. As explained in the implementation section, government officials expressed that working out the implementation complications of the tax before it went into effect was not necessary, and not the government's priority (Miller 2018).

IRMA's lawsuit, drawing attention to the implementation debacle, triggered a spike in negative media coverage of the tax. It created chaos to the extent that one health advocate, reflecting back after the repeal, wished that the county had given retailers more time and clarity in the implementation process, describing it as "a wild wild west of retailers trying to figure out what to do" (Bassler & Simon 2018).

Resource Disparities

The implementation delay caused by the lawsuit acted as a serious impediment to the AHA's advocacy campaign, and illustrated the enormous resource disparity between the groups. The AHA had dedicated significant strategic value and monetary resources towards a series of ads celebrating the health benefits of the tax going into effect. Months prior, the AHA had made advertisement buys on major networks for the week of the implementation. When the implementation was delayed, the ads were no longer relevant and had to be pulled (Mirostaw and Simaytis 2018). It took time for the AHA to remobilize its media, relegating the organization to a "media blackout" for June and July while it had to reorganize its mobilization strategy and raise new funds. As a result, from this time period onward, coverage of the SSB tax focused on the retailer's perspective of an implementation nightmare (Scalise 2018). Meanwhile, IPHI's strategy was not affected by the implementation delay because it had no advertising budget to begin with. This emphasizes how the lack of resources that beset the pro-tax campaign.

While the AHA was in a media blackout, the Can the Tax coalition, began to mobilize the repeal campaign. The Can the Tax coalition had deep pockets, enough to hire 50 organizers to fan out and engage people about the tax. The beverage industry had deep ties to minority communities. The Illinois Beverage Association funds the Pilsen Hispanic Heritage Festival every year, and participates in various community building and youth educational activities in the Hispanic community in Chicago. In addition, the beverage industry sponsors fitness activities, claiming that the true cause of obesity is lack of exercise, not their products. For this reason pro-tax messaging around diabetes is much more effective than pro-tax messaging around obesity; the beverage industry does not have a response to messaging around diabetes (Tramutola 2018).

Most crucially, the Can the Tax Coalition had a built a coalition of volunteers, including many from the over 6,000 people in Cook County who were employees of the beverage industry. From workers at Pepsi bottling plants, to Teamsters who transported the beverages, Can the Tax created an instantly mobilizable base of people to hold public anti-tax rallies, to go door to door, to deluge commissioner's offices with phone calls and written public comments, and most importantly, to swarm public meetings at which Commissioners considered the soda tax (Scalise 2018, Mirostaw and Simaytis 2018, Dawood 2018). These efforts yielded an extraordinary amount of visible public opposition to the soda tax. Most important were the retailers, whom everyday citizens interact with on a regular basis when they do their shopping. Partially because they would not be able to update their systems on time, and partially in order to increase the political profile of their criticism of the tax, retailers began posting giant signs in their stores, along their shelves, showing how much the cost of each product would rise as a result of the tax (Scalise 2018, Bassler and Simon 2018, Miller 2018). Lobbying records show that IPHI and AHA conducted extensive phone banking in concert with some of the most pro-tax commissioners [Lobbying Records]. Because the pro-tax campaign had neither the time-frame nor money nor community-level leadership to set the grassroots groundwork for supporters, it lacked the strength to resist the anti-tax messaging.

Messaging

The fiscal climate made the public extremely receptive to the anti-tax message of the Can the Tax coalition. Cook County citizens were extremely tax-exhausted and distrusting of the government at the time the soda tax was proposed; 14.8% of the 770 argument-containing public comments that we read included complaints of already heavy taxation, and 23.5% included skepticism that the tax was "not really about health".The soda tax turned into the main target of anger around over-taxation, government inefficiency, and paternalism. The large sums of money poured into televisions advertising by Michael Bloomberg, who has a history of supporting health initiatives to restrict soda, may have been counterproductive, as the anti-tax campaign used it to paint the tax as an imposition from a paternalistic New York billionaire elite (Scalise 2018).

While the Bloomberg staff worked closely with IPHI and AHA to align their efforts, none of the Bloomberg money actually went directly to IPHI or AHA (Bassler and Simon 2018). To reiterate, then, Bloomberg's targeted financial support went against the key principle that the pro-tax campaign must be led by people from within the community. This suggests that the tax climate, the resources for grassroots organizing on each side, and the public's ad hominem impressions of the two campaigns are more powerful factors than simply the volume of advertisements.

In line with our findings of typical anti-tax practices, the anti-tax groups in Cook County spread misinformation about the tax. AHA claimed that an IRMA spokesperson advocating against the tax in official testimony before the County Board spoke of an untaxed item as being taxed and was corrected by a Commissioner (Mirostaw and Simaytis 2018). Moreover, the Can the Tax coalition exaggerated the number of jobs that would be lost due to the soda tax (Bassler and Simon 2018). In addition, health advocates reported a distinct shift in anti-tax messaging. Prior to the tax going into effect, the retailers emphasized that if the tax went into effect they could lose their jobs or go out of business. According to health advocates, once the tax went into effect, retailers stopped talking about job losses and began framing the issue in terms of over-taxation (Bassler and Simon 2018). The latter anti-tax message capitalized on the climate of tax fatigue to influence public opinion much more successfully than the former.

By September, AHA's grassroots operation had restarted at full capacity, continuing to engage with church organizations and going door to door in targeted communities in important commissioner districts. Mirostaw and Simaytis report that pro-tax organizers in Cook County encountered four sets of objections, rather than just one: (1) Why are artificially-sweetened beverages included? (2) How does this affect me as a SNAP recipient? (3) Why should I support a regressive tax? (4) This tax is a government money grab, and I can't trust that the money will go to good things (Mirostaw and Simaytis 2018). Two of the four common citizen objections, (1) and (2), were specific to Cook County due to the choices of President Preckwinkle and CCDR in the implementation process. SNAP participants were particularly confused, as CCDR switched its position twice on whether or not SNAP recipients would be subject to the tax (Trotter 2016). President Preckwinkle's top-down process and fiscal focus amid a hostile tax climate also created fertile ground for objection (4). While the beverage industry and retailers deliberately fomented confusion in order to create an atmospherics of pandemonium around the SSB tax, the conditions of possibility for the success of this information can be traced to the bungled implementation of the SSB tax by CCDR.

Repeal Endgame

The repeal movement was orchestrated by Can the Tax to appear as highly visible public support. While Commissioners tend to cite perceived mass disapproval among constituents as their reason for voting to repeal, there were also anti-democratic factors at play. Chiefly, beverage companies created and donated the maximum legal contribution to a PAC which announced it would fund primary election opponents to commissioners who voted against the repeal measure (Dardick 2017a). Amidst these conditions, Commissioner John P. Daley came out in favor of the repeal a week before the vote. Commissioner Daley publicly cited citizen outcry as the motivation for this decision, omitting any reference to the PAC (Scalise 2018). Before Daley's announcement, Preckwinkle still believed that she still had the 11 votes required to prevent anti-tax commissioners from overriding her veto, but in the wake of Daley's announcement, six other Commissioners took advantage of the political cover and switched their votes to repeal (Miller 2018). On October 11, 2017, the ordinance was repealed on a vote of 15-2. The public outcry in opposition to the tax, the noise created by Can the Tax's deployment of industry employees and paid organizers, and the financial intimidation tactics of the beverage industry proved crucial in securing the SSB tax's repeal.

VIII. RECOMMENDATIONS FOR A SUCCESSFUL TAX

The fundamental purpose of the tax

- Do not try to attempt to pass a soda tax as a last-minute revenue-raising measure to solve a budget gap, especially when facing a tax-fatigued constituency.
- Instead, consider a soda tax in order to improve public health, both through deterring consumption and dedicating revenue to effective public health programs.

Tax Design

- Whereas an ad valorem tax on distributors maximizes political viability and minimizes implementation issues, a consumer-level quantity tax maximizes public health impact.
- With this in mind, avoid designing a multi-tiered tax; this structure invites implementation issues that jeopardize political viability.
- If the tax must be on consumer level for legal reasons, exempt free refills, iced drinks, food stamp recipients and other such sources to avoid implementation challenges.
- Keep the group of products covered by the tax focused: refrain from taxing low-calorie beverages or artificial sweeteners.

Implementation

- Anticipate a lawsuit and develop a legal strategy.
- If the tax must be introduced at the consumer level for legal reasons, it is advisable to bring in POS consultants and focus on minimizing disruption to retailers.
- Be willing to sacrifice a fraction of the tax's revenue to secure a smooth implementation process.

Messaging

- Present the tax as a tool to improve public health, not as a filler for a budget gap.
- Emphasize (and if possible, legally secure) that the tax revenue will fund specifically delineated public health programs.

Advocacy

- Anticipate a well-resourced repeal campaign that includes grassroots campaigning, advertising, and well-funded beverage industry intimidation of elected officials.
- To counter these efforts, have a strategy and resources dedicated to courting public opinion, and build a broad coalition of community organizations that feature local figures and conducts grassroots health education months or years before the introduction of the tax.
- Enact formal processes for citizen involvement from the very beginning in the crafting of the tax, and the allocating of the revenue towards specific popular initiatives

IX. POLICY ALTERNATIVES

Apart from implementing a tax on sugar-sweetened beverages to curb consumption, many other policy choices are available for improving public health. Some of these alternatives achieve more consumption reduction per "unit" of political cost than the soda tax. In New York City, multiple alternative policies have been adopted, including setting nutritional standards for food provided by city agents and educational campaigns on the negative health impacts of SSBs. We can find guidance in the efforts of the anti-tobacco movement, where taxes are a vital part of consumption deterrence but non-fiscal methods such as no-smoking zones or plain packaging requirements have also had significant effects.. The alternative policies discussed in this section include:

(1) imposing a tax on sweeteners instead of on the sweetened beverage itself
(2) restricting soda can size
(3) banning soda industry television advertising
(4) limiting caloric content in soda
(5) reducing soda availability in schools
(6) putting warning labels on sugar-sweetened beverages.

(1) Imposing a tax on sweeteners instead of on the sweetened beverage itself

A tax placed on the manufacturers of the sweetener (corn-syrups for example) would either result in consumer product price increases or incentivize the soda industry to reduce the sugar content of their drinks. In both scenarios, the tax would reduce calorie consumption (Wright, 2017). Moreover, the sweetener tax would have lower salience and higher political viability than the soda tax. For example, a 10% caloric consumption reduction would translate into lower consumption of sweetened products across the board: lowering sugar consumption by 13.39%, corn sweeteners by 2.27%, and artificial sweeteners by 13.14% (Miao, 2011).

Although taxes on specific sweeteners are not effective in lowering overall caloric consumption they are able to reduce calorie intake from the sweetener in question (Miao, 2011). For example, without reducing overall caloric consumption a tax on sugar would reduce sugar consumption by 22.09%, and a separate tax on corn sweeteners would reduce calorie consumption coming from corn sweeteners by 37.64% (Miao, 2011). By avoiding substitution among sweeteners, then, implementing a combination of taxes targeted at the most important ones would reduce general caloric consumption.

(2) Restricting soda-can size, (3) banning soda industry television advertising, and (4) limiting caloric content in soda

Limiting soda can size, restricting calorie amount in beverages, and imposing an advertisement ban on the soda industry are all more effective than excise taxes in combating consumption. In one estimate, a ban on the 2-liter size bottle reduces soda consumption by 15.75%, a calorie restriction reduces regular, non-diet soda consumption by 28.89%, and an advertisement ban would cause a 16.57% decrease. In comparison, the penny-per-ounce excise tax only reduces regular soda, diet soda, and overall consumption by 5.87%, 7%, and 6.32% respectively (Liu 2014). It is worth pointing out that the higher effectiveness of advertising bans or size limits are peculiar to sweetened beverages, where in the case of tobacco the most effective way to curb consumption has proven to be taxation (Chaloupka et al. 2011).

(5) Reducing soda availability in schools

Whereas at least 30 countries around the world have implemented some degree of regulation regarding soda availability at school since 2004, in the U.S., 85% of high schools provide soft drinks in vending machines. To prevent the U.S. from following suit, the beverage industry has been piloting voluntary guidelines to restrict soda in school. Practitioners should be skeptical of these voluntary measures, since beverage companies often find loopholes to secure children's consumption (Nestle 2015).

(6) Putting warning labels on sugar-sweetened beverages

Mirroring the campaign against tobacco, health advocates have contemplated labels on SSB packaging. Despite general public support for the measure, periodic attempts since 2012 to legislate SSB labels in the state of California have failed. In one study researchers evaluated the effect of a label that read:

"SAFETY WARNING: Drinking beverages with added
sugar(s) contributes to obesity, diabetes and tooth decay"

In the study, parents who saw the label were more concerned about the SSB's effects on their children's health and less likely to purchase them from an online vendor (VanEpps and Roberto 2016). The case of tobacco can provide some guidelines: whereas some argue the warning labels should at least mask 30% or more of the "primary display area of a package" (Popova 2016), in countries (like Australia or the United Kingdom) additionally any kind of marketing on the product is banned.

(7) Putting warning labels on sugar-sweetened beverages

Throughout the paper we have reiterated educational campaigns as essential to a successful soda tax campaign. It is worth mentioning that these campaigns can prove effective at improving public health on their own. For example, New York City has run mass media educational campaigns to inform the public on how unhealthy a sugary drink a day is. To verify the effectiveness of their policy implementations, the city conducted a street intercept survey of over 1200 people, whereby three-quarters remembered seeing the campaigns, and half of those who saw it consumed less sugary beverages as a result (Kanagra et al. 2015).

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