



Soda tax debates:

An analysis of news coverage of the 2013 soda tax
proposal in Telluride, Colorado

October
2014

Laura Nixon, MPH
Pamela Mejia, MPH, MS
Lori Dorfman, DrPH



Acknowledgments

This report was commissioned by the Robert Wood Johnson Foundation through its Healthy Eating Research program. We also thank The California Endowment for supporting this study. We thank the staff of the California Center for Public Health Advocacy, especially Stefan Harvey and Harold Goldstein, for their insights and feedback in the development of this study. Thanks to Heather Gehlert for copy editing.

© Berkeley Media Studies Group, a project of the Public Health Institute, 2014

Soda tax debates: An analysis of news coverage of the 2013 soda tax proposal in Telluride, Colorado

In 2013, Telluride, Colorado, became one of the first communities in the country to place a sugary drink tax on its local ballot. Measure 2A asked voters in Telluride, a ski destination of some 2,300 residents,¹ to consider a penny-per-ounce tax^a on sugar-sweetened beverages (SSBs) sold in the town. The revenues from the tax were to be dedicated to maintaining a program supporting physical activity programs for local youth. The program had been funded by a Carol M. White Physical Education Program (PEP) federal grant that was about to expire.²

The structure of the tax was similar to soda tax initiatives proposed — and, ultimately, voted down — in Richmond and El Monte, California, the previous year.³ As in those communities, the Telluride proposal inspired the beverage industry to mount an extensive campaign against the tax: It installed an onsite lobbyist, published newspaper ads, and funded a “No on 2A” group with a local businessman, Bob Harnish, as the spokesperson.⁴ Tax supporters formed a group called Kick the Can Telluride, headed by the director of the local PEP grant, Elise Marie (Emo) Overall. In spite of their efforts, the Telluride soda tax was defeated by a large margin in November of 2013. However, as with previous local soda tax proposals, the measure generated controversy and a large amount of news coverage, especially given the town’s small size.

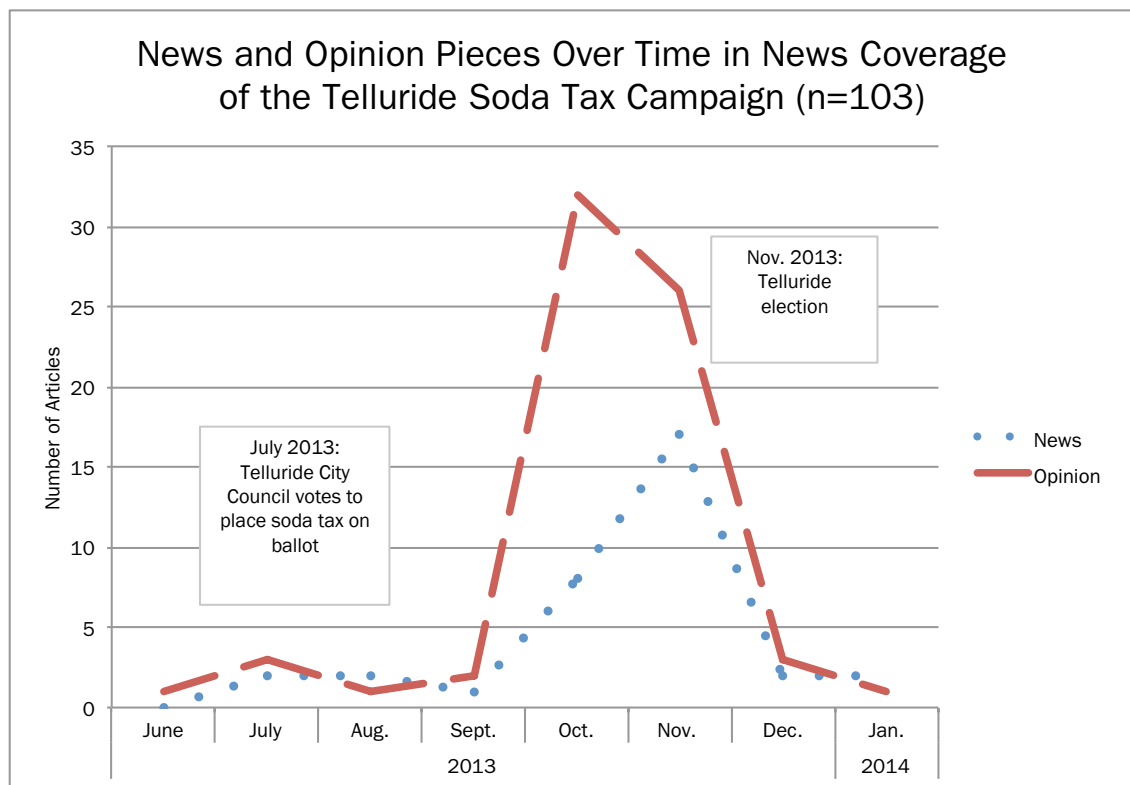
This report evaluates the newspaper and blog coverage the proposal generated, including the number of stories, who was quoted, and the pro- and anti-tax arguments that appeared in the news. In addition, we compare key aspects of Telluride news coverage to the coverage of the 2012 soda tax proposals in Richmond and El Monte, California.

^aUnder the proposal, local business owners would pay the city one cent per ounce of certain sugar-sweetened beverages sold.

When did the news appear and what was it about?

Articles about the tax appeared most frequently just before the election.

We found a total of 103 relevant newspaper articles and blog posts (see Appendix 1 for methods), including seven articles from industry publications, about the Telluride soda tax proposal. Although the measure was first proposed in June, there was scant coverage of the tax until right before the November election: More than 80% of the coverage was published in October or November of 2013.



News coverage was dominated by opinion pieces, which tended to oppose the tax.

About a third of the articles about the tax were straight news articles (33%), while two-thirds were opinion pieces (67%). About half of these opinion pieces (35) were letters to the editor, many of them published in Telluride's two local newspapers, the *Telluride Daily Planet* and *The Watch*. Other opinion pieces included op-eds (12), columns (10), blogs (9), and editorials (3). The majority of opinion coverage (58%) opposed the measure.

Who was quoted in the coverage?

The speakers who most commonly appeared in news coverage of the tax were Telluride residents, often because they had written a letter to the editor or an op-ed for one of the local papers. Most community residents who appeared in the news argued against the soda tax proposal (68%) — comparable to the proportion of Telluride voters who ultimately voted against the tax (69%). The main speakers who argued for the tax in the news were representatives of Kick the Can Telluride, the local group formed in support of the tax measure. City officials, public health advocates, and the medical community also spoke in favor of the tax, while opinion writers were slightly more likely to oppose the tax.

Table 1. Arguments by Speaker as a Percentage of Total Arguments in News Coverage of the Telluride Soda Tax (n=861)*

Speaker	Pro tax (%)	Anti tax (%)	Total (%)
Community resident	8	20	29
Kick the Can Telluride representative	18	0	18
Public health advocate	14	0	14
Local business representatives	2	11	13
City official	11	2	12
Opinion author (editorial boards, columnists)	3	2	4
Soda industry	0	4	4
Local anti-tax coalition ("No on 2A")	0	2	2
General "opponents"	0	2	2
General "supporters"	2	0	2
Medical personnel/researchers	2	0	2
Total	58	42	100

*Table 1 does not include information in the articles not attributed to a specific person (n=36), such as descriptions of the ballot language and statements about the prevalence of obesity.

Speakers who were explicitly identified as representatives of soda companies or soda-affiliated organizations (like the American Beverage Association or Colorado Beverage Association) comprised only 4% of total arguments (all anti-tax). Spokespeople for the local industry-funded anti-tax group "No on 2A" expressed an additional 2% of anti-tax arguments. However, this may underrepresent the influence of the beverage industry on

news about the tax, since the news often did not explicitly link speakers with the beverage-industry funded No on 2A, and we only categorized speakers as representatives of No on 2A if this was made clear in the news article. Local businessman Bob Harnish served as the group’s spokesperson, for example, but his affiliation was mentioned in fewer than half of the articles in which he appeared.

What arguments appeared in the news?

Each article could contain a variety of arguments — on average, each story contained nine arguments, for a total of 897. Overall, pro-tax arguments appeared more frequently than arguments opposing the measure (60% vs. 40%). Table 2 lists the prevalence of these arguments, which fell into three categories.

One-quarter of the arguments centered on whether the tax was needed to fight obesity, including debates about the health harms of soda and whether obesity was truly a pressing issue for the community (25% of total arguments). Nearly half of the arguments discussed the potential impact of the taxes on the health and economic future of Telluride. A third of the arguments focused on the role and actions of two key institutions with a role to play in the soda tax debate: government and the beverage industry (29% of total arguments).

How did the news describe the need for the policy?

Though many in Telluride agreed that sugary drinks were harmful to health, speakers in the news debated whether obesity was a problem locally.

Tax supporters, and even some opponents, agreed that sugary drinks (often characterized as “liquid sugar”⁵⁻⁷) harm health (12% of total arguments). Local advocates Emo Overall and Bridget Taddonio frequently evoked this frame, noting, “We have an obesity epidemic in our nation and we now know that sugary drinks are the biggest single contributor.”⁸

Even some tax opponents acknowledged that sugary drinks are harmful, as when one resident who staunchly opposed the tax admitted that he steered his daughter away from drinking soda.⁹ Tax opponents rarely contested sugary drinks’ negative health impact (1% of arguments). When they did dispute the health harms of soda, opponents argued that sugary drinks are not solely responsible for obesity and, as such, should not be targeted for regulation.^{10, 11}

Despite the general agreement that sugary drinks are harmful to health, there was less consensus in the news that obesity and associated health harms were a true problem

for Telluride’s youth. On one hand, tax proponents warned that “Telluride is only three percentage points behind the Colorado childhood obesity average,” noting that the state “has the second fastest growing rate in the nation.”¹² Telluride’s children, one advocate concluded, “are on the same dismal health trajectory as the rest of the nation.”¹³

On the other hand, Telluride tax opponents questioned if residents of their “athletically oriented ski town”¹⁴ were truly at risk for obesity — and, consequently, whether a tax to support obesity prevention programs was necessary, since “Telluride children are a lot healthier than most.”⁷ One long-time resident observed, “[I’ve] looked at children in the schoolyard and on the streets of Telluride and, for the life of me, I don’t see obesity as a local problem.”¹⁴

How did the news discuss the potential impact of the taxes?

Telluride tax proponents frequently framed the tax in terms of its potential to improve community health, while opponents used personal responsibility arguments to dispute the tax’s health benefits.

The most common pro-tax argument in Telluride centered on the proposed tax’s potential to improve the health of the community. Supporters argued that the tax would increase the price of sugary drinks enough to “make a dent in consumption [and spur] a switch to water or healthier drinks”¹⁵ and would raise money for the Physical Education Program, which helps “keep [local] kids moving.”¹⁶ One local mother described in glowing terms her daughter’s experience with the Physical Education Program, concluding, “I am prepared to pay an extra 12 cents for my occasional soda ... if it means the continuation of these programs for the children of Telluride.”¹⁷

Detractors, by contrast, argued that the tax would not make people physically healthier (12% of all arguments). Many of these anti-tax arguments framed the issue in terms of personal responsibility, arguing that “better lifelong health and nutrition habits are more likely to result from learning within the family, or schools, and not from a tax.”¹⁸ Other detractors criticized the structure of the tax itself, arguing that it would “tie the financial future of educational and physical fitness programs to a dwindling funding source,”¹⁹ since the tax would likely reduce sugary drink purchases.

Telluride tax opponents argued that the tax would negatively impact the local tourist economy.

Telluride tax opponents focused their arguments on the economic impact of the tax (13% of all arguments), denouncing it as a measure that would “raise prices, hurt tourism, and damage local businesses.”²⁰ Local businessman Bob Harnish, who acted as the spokesperson for the beverage industry-funded No on 2A campaign, was a

particularly vocal opponent, framing the tax as a “burden”²¹ to local businesses and customers that would “push more of Telluride’s shoppers out of town”² to buy soda. In very few instances (1% of total arguments), tax opponents specifically decried the economic impact of the tax on low-income residents, arguing that it would “[increase] food bills for those who can least afford it.”¹¹

Tax proponents seldom addressed economic concerns. When they did, they usually claimed that the sugary drink tax would not economically harm the community, as when one advocate suggested that, in time, “merchants [would] find the collecting, paying, and accounting hassles of the tax working themselves out and becoming easier.”²² Less frequently, tax supporters argued that the tax would actually improve the town’s economy: A rare example came from resident Rick Silverman, who maintained that “if we pass this initiative, it will generate hundreds of thousands of dollars worth of good publicity” because Telluride would be known internationally as “The Town That Is Willing To Put Its Money Where Its Mouth Is.”²³

How did the news portray the role of government, the soda industry and soda tax advocates?

News reports critiqued the actions of the soda industry.

Soda tax advocates frequently criticized the soda industry in the news (11% of arguments), condemning its marketing of unhealthy products as well as its aggressive anti-tax activities in Telluride. Kick the Can Co-founder Emo Overall, for example, told reporters, “[The soda industry is] selling addictive products heavily marketed to vulnerable groups,”²⁴ while Telluride Town Council member Bob Saunders took issue with the industry’s anti-tax campaign activities, saying, “I don’t want big business controlling how people vote in our community.”²⁵

News reports also contained debate about the role of external funding and support in Telluride politics.

Tax detractors seldom directly rebutted arguments about the soda industry’s behavior in the campaign (2% of total arguments). More often, they tapped into residents’ civic pride in their town’s reputation as a community where “everyone does their own thing,”²⁰ in order to stoke fears of “manipulation from outside interests”²⁶ in the form of public health advocates promoting the tax. The soda tax effort in Telluride was a local campaign, but it received support and assistance from public health advocates around the country, including the California Center for Public Health Advocacy. The pro-tax campaign also obtained a substantial donation from the foundation of a wealthy part-time Telluride resident based in Texas. Opponents chastised local tax supporters for receiving “out-of-state-funding,”²⁶ and national public health experts providing support for the campaign were described as “outsiders blowing into town” who were

“determined to tell Telluride what to do when it comes to our health.”²⁷ Bob Harnish called into question the legitimacy of local soda tax advocates when he characterized their proposal as “bothersome, because it’s portrayed as a local measure, but it’s actually coming from the California Center for Public Health Advocacy.”²¹

Tax opponents and supporters debated the appropriateness of government playing a role in community health issues.

Tax opponents routinely (8% of total arguments) appealed to civic pride and Telluride’s history of concern for civil liberties with arguments that characterized the proposal as an example of “a big brother assault” on personal freedom from “food fascists.”²⁸ One local writer reminded readers, “[W]e live here because we enjoy our personal freedom. ... We’ve even declared ourselves a civil liberties ‘safe zone.’ But now we’re being told we shouldn’t even be able to buy groceries or order dinner without the government’s help?”⁹

Tax supporters sometimes explicitly countered these allegations of government overreach, as when Kick the Can Campaign Manager Beth Kelly argued, “The tax on sugary sweetened drinks is not about government dictating our lives; it’s about whether or not the childhood obesity epidemic has arrived at the point in which we, as citizens, need to harness the power of our democracy to do something about it.”²⁹

Tax proponents occasionally appealed to the recurrent theme of Telluride civic pride to make the case for government action on obesity. One such argument came from Center for Science in the Public Interest (CSPI) Executive Director Michael Jacobson, who framed the proposal as an “opportunity to make history.”³⁰ This important first step, argued one resident, would reinforce the community’s reputation for being “ahead of the curve”⁸ on local policy issues.

Table 2. Arguments in News Coverage of the Telluride Soda Tax Campaign (n=897)

		Argument	Percent
Pro tax	What is the need for the policy?	Obesity is a problem.	9
		Sugary drinks are harmful to health.	12
	What is the impact of the policy?	The tax promotes health.	16
		The tax benefits the economy.	3
	What is the role of the government and the soda industry?	The soda industry's actions are inappropriate.	11
		The tax is an appropriate role for government.	8
All pro-tax arguments			60
Anti tax	What is the need for the policy?	Obesity is not a high-priority problem.	3
		Sugary drinks are not harmful to health.	1
	What is the impact of the policy?	The tax does not promote health.	12
		The tax harms the economy.	13
		The tax penalizes low-income people.	1
	What is the role of the government and the soda industry?	The soda industry's actions are appropriate.	2
		The tax is not an appropriate role for government.	8
All anti-tax arguments			40
Total			100

Soda tax coverage in Telluride, Richmond and El Monte: How did it compare?

The Telluride proposal came on the heels of two attempts the previous year to pass local soda taxes in the California cities of Richmond and El Monte. We previously analyzed news coverage of these proposals,³ neither of which passed. Below, we compare coverage in Telluride with these earlier debates.

Common patterns across all communities

The news about each of the three soda tax measures clustered mostly around Election Day (October/November), with some coverage when the proposals were initially introduced. In all three debates, arguments in the news were more likely to support the taxes: About 60% of arguments in news coverage of each of the proposals were pro-tax.

City officials in each community overwhelmingly spoke in favor of the taxes, while local business people generally spoke against the proposals. Representatives of the beverage industry seldom appeared in news coverage, but in all three communities, spokespeople for local anti-tax groups formed by the industry were highly visible in the press, although their industry affiliations were not always acknowledged.

Tax supporters also used many of the same arguments: In each of the debates, three of the main pro-tax arguments focused on the potential health benefits of the tax, the health problems caused by soda, and the inappropriate or harmful actions of the soda industry.

Differences between communities

The news coverage in Telluride differed in significant ways from coverage of the earlier debates. Some of these distinctions reflected basic differences in the characteristics of the communities themselves. Richmond and El Monte, for example, are both racially and economically diverse cities of more than 100,000 people, in contrast with the small, affluent and mostly white town of Telluride.

In the cities of Richmond and El Monte, the coverage was primarily straight news written by professional journalists. In the small town of Telluride, on the other hand, the coverage was dominated by opinion pieces, often op-eds or letters to the editor written by Telluride residents. Indeed, community residents were the most common speaker

How Did News Coverage Compare Across the Three Communities?

Similarities

- Soda tax news coverage appeared mostly around elections.
- Pro-tax arguments were slightly more common in the news.
- The beverage industry appeared in the guise of local “community” coalitions
- City officials spoke in favor of the taxes, while local business people spoke against the proposals.
- Pro-tax campaigns focused on the health benefits of the tax, the health problems caused by soda, and the actions of the soda industry.

Differences

- Telluride relied more on opinion pieces than news.
- Community residents dominated news coverage in the small town of Telluride, while city officials were the most common speakers in Richmond and El Monte.
- Anti-tax groups used unique arguments that were tailored to the specific concerns of each community.
- In Telluride, anti-tax groups criticized soda tax advocates as “outsiders.”
- The structure of the taxes shaped economic arguments: The taxes whose revenues were not earmarked were framed as “money grabs.”

category to comment on the tax in Telluride, whereas city officials dominated the news coverage in Richmond and El Monte.

Arguments against the taxes in Telluride, Richmond and El Monte also differed based on the unique concerns of these very different communities. In Telluride, for example, civic pride and a spirit of individualism loomed large as residents disputed whether childhood obesity was even a significant problem in the affluent tourist destination. In the working class town of Richmond, a history of racial and ethnic divisions fueled allegations that the tax was paternalistic and discriminatory to low-income residents of color. In El Monte, a city facing bankruptcy, tax opponents framed the tax as a money grab from a city government mired in financial mismanagement.

The “money grab” argument, which was used extensively by anti-tax forces in El Monte and Richmond, had credibility partly because of a unique characteristic of the soda taxes proposed in California. California state law requires 2/3 voter approval for any local tax whose revenues are designated for a specific purpose, while taxes designated for the general fund require only a simple majority. As a result, tax advocates in Richmond and El Monte designed the taxes to go to the general fund, but placed separate, non-binding companion measures on the ballot encouraging city leaders to spend the revenues on health programs. In Telluride, tax revenues were designated for a specific program. Consequently, in Telluride, we rarely saw arguments that the money generated from the tax would be misused.

The presence of a visible and organized pro-tax campaign group, Kick the Can Telluride, also distinguished news about the tax in Telluride. Because of the donation it received from the Arnold Foundation, the Telluride campaign was able to hire a campaign manager, and members of the group were a central part of the news conversation. However, the funding the campaign received also gave rise to criticism that the tax was the result of outsiders meddling in the town’s affairs. Unlike in Richmond and El Monte, where multi-million dollar campaign spending from the soda industry was a key topic in the media, news reports in Telluride portrayed campaign spending as more evenly matched,^{24, 31} often pairing discussions of the soda industry’s spending with mentions of spending by Kick the Can. Consequently, in Telluride there was no specific focus on the beverage industry’s actions; instead, a narrative emerged about outsiders coming into town and spending heavily on both sides of the issue.

Conclusions

News coverage of the soda tax proposed in Telluride, Colorado, framed the issue primarily in terms of the potential ramifications for the health and economy of the small, tourism-dependent mountain town. Proponents focused on the potential benefits of the policy in combatting the harmful impact of “liquid sugar” on the health of the

town’s children. Tax detractors, by contrast, framed the tax as an overreaching and financially ruinous measure that would ultimately do little to improve community health.

Our findings, taken with those of previous analyses, contribute to a growing body of knowledge on how soda tax news debates play out within the unique context of each community in which they are proposed. As with previous campaigns in Richmond and El Monte, California, soda industry representatives were largely absent from the coverage, but their presence was felt: Tax advocate Emo Overall even referenced the beverage industry representative who was organizing anti-tax activities behind the scenes in an editorial titled “There’s a Ghost in Town Named Charlie.”³² The Telluride campaign also echoed previous policy debates in that the messages leveraged by anti-tax speakers tapped into the existing community values to build opposition to the tax — in this case, Telluride’s fierce independence and civic pride as a civil liberties safe zone.

The Telluride proposal, like the Richmond and El Monte measures proposed before it, was unsuccessful. However, amid mounting concerns about nutrition-related diseases, policy interventions such as soda taxes are emerging as an increasingly popular possibility to effect community-wide health improvements. Indeed, since the Telluride tax was voted down, high-profile new measures have gone on the ballot in San Francisco, California,³³ and its neighbor city of Berkeley.³⁴

Next Steps

As soda tax proposals around the country move forward, public health advocates and researchers can draw several lessons from the news coverage in Telluride that will help inform future public health efforts. One key takeaway is the importance of using opinion space. Generating opinion pieces like letters to the editor and op-eds is a valuable strategy in any public debate, but is particularly vital in small towns like Telluride where opinion pieces can make up the bulk of news coverage about an issue.

Advocates working to implement soda taxes should also be aware of the soda industry’s emerging “playbook” for opposing soda taxes in the news. Its strategies include reframing the soda tax to capitalize on existing issues or tensions in the community. In Telluride, for example, the anti-tax campaign reframed the soda tax as an affront to deeply held local values of civil liberty and individualism. In San Francisco, a city struggling with soaring housing prices, the soda industry has framed the tax as a cost of living issue, calling its anti-tax campaign the “Coalition for an Affordable City.”

The soda industry’s anti-tax strategy also relies on the organization of industry-funded coalitions consisting of local residents and leaders. This tactic obscures the role of the soda industry in anti-tax campaigns and makes it appear that opposition to the tax has emerged organically, driven by the concerns of local residents. Advocates in Richmond

and El Monte used the news to call attention to the industry's support of these supposedly "grassroots" coalitions. However, as soda taxes grow in popularity and pro-tax campaigns become more organized and better funded, public health advocates may find themselves the target of such arguments: In Telluride, anti-tax spokespeople framed the pro-tax campaign as meddling by well-funded outsiders.

Our investigation of news coverage reveals that the most frequent arguments for and against the taxes related to their potential health and economic impacts. These arguments suggest possible avenues for future research exploring claims about the effects of soda taxes on both sides of the debate. For example, if detractors allege that soda taxes would harm the local tourist industry, would represent an economic burden for low-income residents, or would not be as effective as educational approaches, research could verify or disprove those claims. Similarly, once a tax passes, research will be needed to determine whether soda tax advocates' arguments about the potential health benefits of soda taxes are realized in the communities where they are levied. Research into these and other aspects of the growing debate around soda taxes could inform future efforts by public health advocates to propose and implement policies to improve the food and beverage environment.



Appendix 1: Methodology

We searched the LexisNexis news database for newspaper articles published between November 2012 and January 2014 that mentioned the Telluride tax proposal. We supplemented this search with reviews of the online archives of newspapers and blogs not included in the Nexis database that we knew covered these campaigns from our daily media monitoring. These included Telluride's two local newspapers, *The Watch* and the *Telluride Daily Planet*. We also searched the online and print archives of industry trade publications for articles about the proposal.

For the methods used in our analysis of soda tax proposals in Richmond and El Monte, California, please see *Two communities, Two debates: News coverage of soda tax proposals in Richmond and El Monte*.³

References

1. Census US. American FactFinder - Community Facts. Available at: http://factfinder2.census.gov/faces/nav/jsf/pages/community_facts.xhtml. Accessed March 28, 2014.
2. Klingsporn K. (2013, August 9). Town council votes to put sugar tax on the ballot. *Telluride Daily Planet*. Available at: <http://telluridenews.com/articles/2013/08/09/news/doc52042313e7cf3940432561.txt>. Accessed September 18, 2014.
3. Mejia P, Nixon L, Cheyne A, Dorfman L, Quintero F. (2014). *Issue 21: Two communities, two debates: News coverage of soda tax proposals in Richmond and El Monte*. Berkeley, CA: Berkeley Media Studies Group. Available at: http://www.bmsg.org/sites/default/files/bmsg_issue21_sodataxnews.pdf. Accessed August 28, 2014.
4. Klingsporn K. (2013, October 25). Outside money pours in on both sides of 2A. *Telluride Daily Planet*. Available at: <http://telluridenews.com/articles/2013/10/25/news/doc5269a3c80f376678734936.txt>. Accessed September 18, 2014.
5. Borof W. (2013, November 3). Letter to the editor: All parents need back up. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2013/12/19/opinion/letters_to_the_editor/doc52743acb920cf249079200.txt. Accessed September 18, 2014.
6. Adams S. (2013, November 14). Question 2A campaigns raise \$142k in contributions. *The Watch*. Available at: <http://www.thewatchmedia.com/question-2a-campaigns-raised-142k-in-contributions/>. Accessed September 18, 2014.
7. Adams S. (2013, October 16). Sugary beverage tax strikes a nerve. *The Watch*. Available at: <http://www.thewatchmedia.com/sugary-beverage-tax-strikes-a-nerve/>. Accessed December 9, 2013.
8. Overall E, Taddonio B. (2013, July 31). The sugary drink tax explained. *Telluride Daily Planet*. Available at: <http://www.telluridenews.com/articles/2013/08/06/opinion/columnists/doc51f84b84243ea002128298.txt>. Accessed December 9, 2013.
9. 'The health of a nation is dependent upon the freedom of its people'. (2013, October 27). *Telluride Daily Planet*. Available at: <http://telluridenews.com/articles/2013/10/28/opinion/columnists/doc526af3e8e2ac8504890627.txt>. Accessed September 18, 2014.
10. Rekdahl C. (2013, November 1). Letter to the editor: Somewhat bewildered. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2014/03/11/opinion/letters_to_the_editor/doc5272ecd5118cf264765261.txt. Accessed September 18, 2014.
11. Dahl A. (2013, October 16). Letter to the editor: Market intervention doesn't work. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2013/10/19/opinion/letters_to_the_editor/doc525dc0b42bccf485131439.txt. Accessed September 18, 2014.

12. Kelly B. (2013, November 17). Kick the Can kudos. *The Watch*. Available at: <http://www.thewatchmedia.com/kick-the-can-kudos/>. Accessed September 18, 2014.

13. Adams S. (2013, June 27). Proposed tax on sugary drinks gains traction in Telluride. *The Watch*. Available at: <http://www.thewatchmedia.com/proposed-tax-on-sugary-drinks-gains-traction-in-telluride/>. Accessed September 18, 2014.

14. Roisman H. (2013, October 11). Deep in the heart of taxes, redux. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2014/03/25/opinion/letters_to_the_editor/doc52572a937d362238301942.txt. Accessed December 9, 2013.

15. Jacobson M. (2013, November 6). Soda spending helps sink tax proposal in Telluride. *Center for Science in the Public Interest*. Available at: <http://www.cspinet.org/new/201311061.html>. Accessed September 18, 2014.

16. Hughes M. (2013, October 30). Yes on 2A. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2014/03/28/opinion/letters_to_the_editor/doc527044efae893777540833.txt. Accessed December 9, 2013.

17. Huff B. (2013, October 20). Telluride mom for 2A. *Telluride Daily Planet*. Available at: http://telluridenews.com/articles/2013/10/20/opinion/letters_to_the_editor/doc5261c6af5b0cd465049655.txt. Accessed December 9, 2013.

18. Pettegrew J. (2013, October 11). Letter to the editor: Don't tax sugar. *The Watch*. Available at: <http://www.thewatchmedia.com/dont-tax-sugar/>. Accessed September 14, 2018.

19. Adams S. (2013, November 7). In Telluride, soda tax fizzles out, new councilors and pearl property passes. *The Watch*. Available at: <http://www.thewatchmedia.com/in-telluride-soda-tax-fizzles-out-new-councilors-and-pearl-property-passes/>. Accessed September 18, 2014.

20. Lynch D. (2013, October 20). The Telluride beverage tax isn't the answer. *Telluride Daily Planet*. Available at: <http://www.telluridenews.com/articles/2013/10/21/opinion/columnists/doc5261c61739dc2863360758.txt>. Accessed December 9, 2013.

21. Klingsporn K. (2013, October 13). Sugar, obesity and the role of government. *Telluride Daily Planet*. Available at: <http://www.telluridenews.com/articles/2013/10/13/news/doc5258897a83606665474811.txt>. Accessed December 9, 2013.

22. Brankley D. (2013, October 6). The sweetest tax. *Telluride Daily Planet*. Available at: <http://www.telluridenews.com/articles/2014/03/03/opinion/columnists/doc524f4becd2494359055432.txt>. Accessed September 18, 2014.

23. Silverman R. (2013, October 23). Letter to the editor: Telluride can get it right, again. *Telluride Daily Planet*. Available at: http://telluridenews.com/articles/2013/10/24/opinion/letters_to_the_editor/doc5266fe0901312387592579.txt. Accessed September 18, 2014.

24. Corporate cash floods in to defeat soda tax. (2013). *Telluride's High Mountain Bazaar*. Available at: <http://highmountainbazaar.com/index.php/en/93-original-content/90-corporate-cash-floods-in-to-defeat-soda-tax>. Accessed September 29, 2014.

25. Klingsporn K. (2103, October 25). Getting to know your council candidates. *Telluride Daily Planet*. Available at: <http://telluridenews.com/articles/2013/10/26/news/doc5269a41e5b69d078625369.txt>. Accessed October 1, 2014.

26. Roisman H. (2013, November 1). Responding to the R-1 board. *Telluride Daily Planet*. Available at: http://telluridenews.com/articles/2013/11/01/opinion/letters_to_the_editor/doc5272ec5d0b5a3682325064.txt. Accessed December 9, 2013.

27. Harnish B. (2013, October 11). Stranger in town: The sugar tax. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2014/03/25/opinion/letters_to_the_editor/doc52572a48d7004124695829.txt. Accessed December 9, 2013.

28. Gordon G. (2013, October 16). Letter to the editor: A bad precedent. *Telluride Daily Planet*. Available at: http://telluridenews.com/articles/2013/10/17/opinion/letters_to_the_editor/doc525dc0e2d57cd040953190.txt. Accessed September 18, 2014.

29. Kelly B. (2013, September 6). Letter to the editor: Asking the hard questions. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2013/10/02/opinion/letters_to_the_editor/doc5229e7d0b2090818765973.txt. Accessed September 18, 2014.

30. Jacobson M. (2013, October 11). Letter to the editor: An opportunity to make history. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2014/03/21/opinion/letters_to_the_editor/doc52572a77738c4660076400.txt. Accessed September 18, 2014.

31. No. 8 story of 2013: Sugary drink tax sparks debate, loses in November election. (2014, January 2). *The Watch*. Available at: <http://www.thewatchmedia.com/no-8-story-of-2013-sugary-drink-tax-sparks-debate-loses-in-november-election/>. Accessed September 29, 2014.

32. Overall E. (2013, October 30). There's a ghost in town named Charlie. *Telluride Daily Planet*. Available at: http://www.telluridenews.com/articles/2014/01/21/opinion/letters_to_the_editor/doc5270467910485873340737.txt. Accessed September 18, 2014.

33. Steinmetz K. (2014, July 22). San Francisco will vote on soda tax in November. *Time Magazine*. Available at: <http://time.com/3020544/soda-tax-san-francisco-vote/>. Accessed September 18, 2014.

34. Ferris S. (2014, July 3). Nation's first soda tax could come to Berkeley. *Washington Post*. Available at: <http://www.washingtonpost.com/blogs/govbeat/wp/2014/07/03/nations-first-soda-tax-could-come-to-berkeley/>. Accessed September 18, 2014.