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THE PASS-THROUGH OF THE LARGEST TAX ON SUGAR-SWEETENED BEVERAGES: THE CASE OF BOULDER, COLORADO

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ABSTRACT

We estimate the incidence of a relatively new type of excise tax, a tax on sugar-sweetened beverages (SSBs). We examine the largest such tax to date, which is two cents per ounce, in Boulder, CO. Using data that were hand-collected from stores and restaurants in both Boulder and two control communities, as well as internet data of restaurant menus, we find that the tax was largely, but not completely, passed through to consumers 5-7 weeks after implementation. Some retailers add the tax only at the register, indicating that estimates solely from posted prices would result in an underestimate of pass-through.

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David Jones 955 Massachusetts Avenue Suite 801 Cambridge, MA 02139 United States DJones@mathematica-mpr.com The incidence of taxes is a classic topic in public finance. Economic theory indicates that the relative burdens of a tax are determined by the market power of firms and the elasticities of supply and demand (Kotlikoff & Summers, 1987; Fullerton & Metcalf, 2002; Weyl and Fabinger, 2013). For example, in a perfectly competitive market, if demand is completely inelastic or if firms face constant marginal costs, pass-through would be 100 percent and consumers would bear the entire burden of the tax. If the market is imperfectly competitive, taxes can be overshifted (price may rise by more than the tax) if oligopolists find it optimal to reduce output and charge higher prices in response (Anderson, de Palma, & Kreider, 2001; Bonnet & Requillart, 2013). Numerous studies have estimated the pass-through of taxes on products such as cigarettes and gasoline.¹

We estimate the pass-through of a relatively novel tax on sugar-sweetened beverages (SSBs). Numerous organizations, such as the World Health Organization, Institute of Medicine, American Academy of Pediatrics, and the American Public Health Association, have called for taxes on SSBs because SSBs contribute to obesity and poor health (Rudd Center for Food Policy and Obesity, 2014). In addition to being high-calorie and zero-nutrient, SSBs have a high glycemic load (i.e., they significantly raise blood sugar), which, independently of obesity, contributes to insulin resistance and diabetes (Malik & Hu, 2011).

Many countries recently implemented taxes on SSBs, including Australia, Denmark, Finland, France, Ireland, Mexico, and the United Kingdom (Thow et al., 2018). Within the U.S., several cities have adopted taxes on SSBs: first Berkeley, CA, in 2015; followed by Philadelphia, Boulder, and Oakland in 2017; and San Francisco and Seattle in 2018.² All of these city-level taxes are imposed on beverage distributors who sell to retailers.

Given the relative newness of the taxes, their effects are not well understood.³ Comparing

¹Empirical estimates of excise taxes on alcohol, clothing, cigarettes, and gasoline often find that 100 percent or more of the taxes are passed through to consumers (e.g., Besley & Rosen, 1999; Poterba, 1996). A smaller body of literature finds partial pass-through, in the range of 45 to 85 percent (e.g., Doyle & Samphantharak, 2008; Harding et al., 2012).

²Many states also impose sales taxes on soft drinks, although they are very small, are primarily a tool to increase revenue, and apply to diet as well as caloric soft drinks (Fletcher, Frisvold, and Tefft, 2010, 2015).

³There is also a literature examining the impact of SSB taxes outside of the U.S. Several studies find that more than 100 percent of the SSB tax in Mexico was passed through to consumers, although the studies lack geographic control groups and rely on pre-post comparisons and comparisons to untaxed non-substitute products (Colchero et al., 2015; Grogger, 2017).

changes in prices in Berkeley relative to those in control cities such as San Francisco, both Falbe et al. (2015) and Cawley and Frisvold (2017) estimated that 43-47 percent of the Berkeley tax was passed on to consumers, and the 95 percent confidence intervals rule out full pass-through of the tax. Cawley, Willage, and Frisvold (2017) examine the tax in Philadelphia within the Philadelphia airport, which straddles the city border; thus, some terminals are taxed and others are untaxed. Within the terminals in Philadelphia, the pass-through rate was 93 percent. In response, some stores in the untaxed terminals raised prices by the amount of the tax.

We contribute to this early literature on the pass-through of taxes on SSBs. Specifically, this paper is the first to estimate the pass-through of the largest city-level tax on SSBs to date, which is the tax of 2 cents per ounce in Boulder, CO that was implemented on July 1, 2017.⁴ Boulder's tax on SSBs is substantial; it represents 22 percent of the pretax price of a 20-ounce bottle, 68 percent of the pretax price of a 2-liter bottle, and 53 percent of the pretax price of a 12-pack of 12-ounce cans.⁵ Thus, its impact on retail prices may be different from that of the smaller taxes of 1 cent per ounce in Berkeley and 1.5 cents per ounce in Philadelphia. In addition, pass-through may differ across cities because of differences in the elasticities of supply and demand for SSBs, or the competitiveness of the local retail markets.

Another important strength of the paper is its rich and varied data. We collected data in person from stores in Boulder and two control communities in multiple periods before and after the tax. After the tax, we recorded posted (shelf) prices and purchased a taxed and untaxed beverage. The tax was levied on beverage distributors, in part, because excise taxes are more salient and, thus, more likely to reduce consumption (Chetty, Looney, Kroft, 2009). However, we find that not all retailers included the tax in the posted, or shelf, prices; some instead added it at the register, where it is less salient.

⁴The tax in Boulder passed by ballot initiative in November 2016, with 54 percent of voters in favor of the tax. It is an excise tax on distributors and took effect on July 1, 2017. The tax applies to SSBs with at least 5 grams of caloric sweetener per 12 fluid ounces. It does not apply to diet soda, products in which milk is the primary ingredient, alcoholic mixers, or coffee drinks. The tax is applied to the size of the prepared product; for example, the tax on the syrup used to prepare a 32 ounce fountain drink is 64 cents.

⁵These percentages were calculated using the mean price of SSBs in Boulder in April 2017, according to our hand-collected store data.

We additionally collected price data in person from restaurants in the same communities because restaurants are important points of purchase of SSBs, and the elasticity of supply of SSBs may differ between restaurants and stores, resulting in a different level of pass-through. Finally, we collected weekly data from online menus in these communities. Other strengths of the data include information about the prices of a wide range of taxed products: various sizes (e.g., 20 ounce and 2-liter bottles), various containers (bottles, cans, and fountain drinks), and a wide range of brands and products.

We estimate the pass-through of the SSB tax to consumers using a difference-in-differences design, comparing the changes in prices per ounce over time in Boulder to two comparison areas. We estimate that the tax increased prices immediately after its implementation on July 1, 2017 and that this increase remained relatively constant for the next four months. The posted prices increased by 1.1 cents per ounce on average, a 53.2 percent pass-through rate. However, twenty percent of the stores in Boulder do not include the tax in their posted prices but instead add it at the register. As a result, pass-through is larger when measured by the register prices: 1.6 cents per ounce, or 79 percent of the tax.

1 Methods

To estimate the pass-through of the SSB tax to retail prices, we use a difference-in-differences design, comparing the change in prices (in cents per ounce) over time in Boulder to that in the control communities of Boulder County (minus the city of Boulder) and Fort Collins, CO. In our primary specification, based on data from all retail stores and restaurants with two pre-tax periods (April and June) and two periods after the tax was introduced (August and October) that we collected in-person, we estimate:

$$Y_{isct} = \beta_0 + \beta_1(Boulder_c \times April_t) + \beta_2(Boulder_c \times August_t) + \beta_3(Boulder_c \times October_t) + \gamma_c + \delta_t + \theta_s + \psi_i + \varepsilon_{isct},$$
(1)

where Y_{isct} denotes the price per ounce of product *i* in store *s* in community *c* in month *t*; Boulder

is a binary variable equal to one if store *s* is located in the City of Boulder (and 0 if the store is located in the rest of Boulder County or in Fort Collins); and *April*, *August*, and *October* are binary variables equal to one if the price is recorded in that month; June is the omitted reference month. When we estimate the equation using the weekly online menu data from OrderUp, we replace the month fixed effects with weekly ones. γ_c represents community fixed effects, with an indicator variable for Boulder County and another indicator variable for Fort Collins. δ_t represents month fixed effects.⁶ θ_s represents store fixed effects. ψ_i represents product fixed effects.⁷ ε is a stochastic error term.

The data include only three geographic clusters (Boulder, the rest of Boulder County, and Fort Collins).⁸ Cameron and Miller (2015) show that standard errors that do not account for the number of clusters can overstate precision unless the within-cluster correlation of errors is solely driven by a common shock process, which would be picked up by our store-level fixed effects. We cluster standard errors by store, following Cawley and Frisvold (2017).⁹ Clustering standard errors at the community level, using the wild cluster bootstrap method as recommended by Cameron, Gelbach and Miller (2008), yields similar, but slightly smaller standard errors on the coefficients of interest. As a result, we report the more conservative standard errors, clustered at the store level.

In the equation listed above, β_2 and β_3 are the coefficients of interest; they represent the difference-in-differences estimates of the impact of the Boulder tax on prices in the post-tax periods of August and October respectively, relative to the pre-tax period of June. Comparing β_3 to β_2 indicates whether the estimate of pass-through changed over time after the tax.

An important assumption underlying this specification is that, in the absence of the tax, the trends in prices in Boulder would be the same as the trends in the control communities of Boulder County and Fort Collins. The geographic proximity of these areas, similarities in demographic

⁶The results described below are not sensitive to also including day-of-the-week fixed effects and date-of-the-month fixed effects.

⁷We define a product based on the size and the name, so examples of products are a 20 oz. bottle of Pepsi, a 2 liter bottle of 7Up, a 12 pack of 12 oz. cans of Diet Coke, a 8.4 oz. can of Red Bull, and a small fountain drink.

⁸With only two geographic areas and two time periods, clustering can lead to degenerate standard errors (Donald & Lang, 2007; Cameron & Miller, 2015).

⁹To put our limited number of clusters into context, several previous studies of the pass-through of taxes on SSBs (e.g., Grogger, 2017) had data only for the treated country or state with no geographic control.

characteristics and locations of large, public universities in Boulder and Fort Collins are consistent with this assumption.¹⁰ Boulder County is an appealing control group because it has the advantage of proximity; any unobserved shocks to demand in Boulder around the time of the tax are likely experienced by the rest of the county. However, the disadvantage is that there may be spillover effects of the tax due to cross-border shopping by Boulder residents seeking to avoid the tax. Fort Collins has the relative advantage of being 45 miles to the north, which makes cross-border shopping from Boulder unlikely.

To investigate the plausibility of our identifying assumption of parallel trends in prices in the treatment and control areas, we assess the trends in prices in these areas over time. In addition, we examine the estimates of β_1 , which measure any trend in prices during the two pre-tax periods of April and June that differs between the treatment and control group.

We estimate the above equation for taxed and untaxed products separately. We estimate the impact of the SSB tax on untaxed products because the tax could cause substitution from taxed to untaxed products (e.g., from Coke to Diet Coke) that alters the price of the untaxed products.

For our primary estimates, we pool all products and sizes. However, because the price elasticity, and thus the pass-through, may vary by product size and brand, we also estimate pass-through separately for the most common product sizes and brands.

2 Data

We assembled three datasets: 1) hand-collected data of listed prices and purchase prices of beverages from all retail stores; 2) hand-collected data of listed prices of fountain drinks and coffee drinks from all limited-service restaurants; and 3) web-scraped data of prices from a selected sample of restaurant menus. Appendix Figures 1, 2, and 3 show the location of each retailer store and restaurant where we gathered prices in Boulder, Boulder County, and Fort Collins, respectively.

¹⁰The City of Boulder is fully enclosed within Boulder County. When referring to Boulder County as a community in the control group, we are referring to the area of Boulder County that excludes the City of Boulder.

2.1 Hand-Collected Data of Beverage Prices from Stores

We collected beverage prices at four points in time, twice before the tax (April and June 2017) and twice after the tax (August and October 2017). The four time points enable us to examine trends in prices before the tax and to compare the pass-through of the tax at two points in time after implementation.

We collected data from all grocery stores, pharmacies, and convenience stores in Boulder, Boulder County, and Fort Collins. We identified these stores and their addresses using the ReferenceUSA database, which includes approximately 24 million U.S. businesses and is updated monthly.¹¹ Data collectors visited and recorded prices from 174 retailers in April, 286 retailers in June, 287 retailers in August, and 288 retailers in October.¹² After the data collection in April, we expanded the set of retailers to include liquor stores.

We collected the prices of soft drinks, energy drinks, sports drinks, iced tea, juice, water, mixers for alcoholic drinks, and fountain drinks. We chose the most common sizes and brands to maintain consistency among the products and reduce the burden on data collectors in the field. We selected a mix of products that are taxed and untaxed. For example, we selected 20 oz. bottles, 2 liter bottles, and 12 packs of 12 oz. cans of Pepsi (taxed), Diet Pepsi (untaxed), Coke (taxed), and Diet Coke (untaxed). We also selected products that are consumed more commonly in Boulder, such as Hansen's soda (taxed), San Pellegrino (untaxed), and GT's Organic Raw Kombucha (untaxed).¹³ For all products, we collected the posted price and whether the product was on sale. If a store did not post prices, data collectors asked an employee for the price of the products. We collected this information for all products in each of the four periods, except that we began collecting the prices of Hansen's, San Pellegrino, and alcohol mixers in June (the second of the two pre-tax periods). The full list of products is shown in Appendix Table 1.

¹¹Specifically, we included all retailers with verified listings in Boulder County and Fort Collins, CO that are classified as supermarkets or other grocery stores (NAICS code 445110); convenience stores (NAICS code 445120); pharmacies and drug stores (NAICS code 446110); gasoline stations with convenience stores (NAICS code 447110); warehouse clubs and supercenters (NAICS code 452311), and beer, wine, and liquor stores (NAICS code 445310).

¹²More details on data collection are presented in Appendix Table 1.

¹³Fermented beverages with less than 11 grams of caloric sweetener per 12 fluid ounces were exempt from the tax. The GT's Kombucha products that were collected meet this criteria.

Failing to consider the register price could lead to an underestimate of the overall pass-through of the tax to consumers. To test this possibility, we construct the register price, which is equal to the posted price plus the amount of the tax that is itemized on the receipt, before sales tax is included. Specifically, in October (after the tax), in addition to collecting posted prices, data collectors purchased 20 oz. bottles of Pepsi and Diet Pepsi from each retailer and kept the receipt. If the store did not sell these products, the data collectors purchased another taxed SSB and a comparable untaxed product. Based on the receipts, we determine whether the posted price matches the price that retailers charge consumers (excluding sales tax).¹⁴ For most retailers, the posted price is equal to the register price. However, 16 out of 77 Boulder retailers (20.8 percent) did not include the tax in the posted price, and instead, itemized the amount of the tax on the receipt. If a retailer adds the tax at the register for the SSB we purchased, we assume that the retailer does the same for all SSBs in both periods after the tax was implemented.

2.2 Hand-Collected Data from Restaurants and Coffee Shops

We collected the price and number of ounces of all sizes of fountain drinks from restaurants, which are taxed if the drink is caloric (not diet). We also collected the prices of a 12 oz. drip coffee, a 12 oz. latte, a 12 oz. mocha latte, and a 12 oz. hot chocolate from coffee shops, which are all untaxed. Although a mocha latte and a hot chocolate are sweetened beverages, the City Council exempted milk-based products from the tax.

We collected data from all limited-service restaurants and coffee shop locations in Boulder County, including the City of Boulder, and Fort Collins.¹⁵ Data collectors visited each of these restaurants to determine whether the restaurant sold fountain drinks or coffee drinks and to record the prices and sizes. We collected this information from restaurants in April, June, August, and

¹⁴One retailer includes sales tax in the posted price. As a result, the receipt price, before the sales tax is included, is less than the posted price in all periods for this retailer.

¹⁵Specifically, using the ReferenceUSA database, we included all restaurants with verified listings in Boulder County and Fort Collins, CO that are classified as limited-service restaurants (NAICS code 722513) and snack and non-alcoholic beverage bars (NAICS code 722515), which includes all coffee shops listed under SIC code 581228. Limited-service restaurants are restaurants in which customers order at the counter.

October 2017, and from coffee shops in June, August, and October 2017. Data collectors visited 236 restaurants in April, 345 restaurants and coffee shops in June, 342 restaurants and coffee shops in August, and 340 restaurants and coffee shops in October.¹⁶

2.3 OrderUp Data of Restaurant Beverages

As a third source of data, we collected beverage prices from the menus of restaurants that participate in the OrderUp.com delivery platform in the City of Boulder and the Fort Collins area. There are no restaurants in Boulder County, outside of the City of Boulder, that participate in OrderUp. OrderUp is an online restaurant food ordering and delivery company that was founded in 2009 and serves customers in over 60 locations across 22 states.

We were able to collect these data more frequently because we collected these data by web scraping as opposed to in-person recording. We scraped the OrderUp data weekly, beginning every Wednesday, from March 22, 2017 through October 25, 2017. The frequency of the data provides us with greater detail on the timing and consistency of price changes after the introduction of the tax and of the trends in prices prior to the tax.

The data collection began with 219 restaurants, of which 158 appeared in all waves of data collection. Reasons for a restaurant not remaining in the sample include termination of use of the OrderUp system, closures, name or address changes (these are the two identifying variables for a restaurant), and technical errors occurring when the website is updated and the scrape incorrectly reads or saves a menu. Of the 158 restaurants consistently in the sample every week, 114 consistently have beverage items throughout the entire period.¹⁷ Of the 114 restaurants, 42 are located within the city of Boulder and 72 are located in the Fort Collins area.¹⁸

The types of beverages on the OrderUp menus are more varied than the hand-collected retail and restaurant data. The OrderUp beverage items in the final sample range from specific branded

¹⁶The number of restaurants selling each product in each time period are shown in Appendix Table 2.

¹⁷We identify products by item name, and size when applicable, thus menu updates that change either variable exclude the item from the balanced sample.

¹⁸For this sample, the Fort Collins area includes Fort Collins, Evans, Garden City, Greeley, Loveland, and Windsor.

items (e.g., Coke, Oogave Rootbeer) to general types of drinks (e.g., apple juice, tea). The full list of items is shown in Appendix Table 3. We categorize each beverage item into one of three categories based on the Boulder SSB tax law: taxed, untaxed, or unknown. Most OrderUp beverage items have names that we can categorize as taxed or not under the Boulder SSB law, but some items have generic names such as "Coke products", which we cannot definitively categorize. Of the 877 beverage items in the balanced sample, 688 are identified as taxed or untaxed. Some beverage items contain information on fluid ounces, but the majority only contain the name of the item. The number of ounces of the product is only known for 67 of the 877 items. As such, for the OrderUp items, we report price per drink instead of price per ounce. We assume that the number of ounces did not change over time for the drinks for which size is not listed. Although this is untestable for all items, there was no change in size after the tax for the 67 drink items of known size, which supports the plausibility of this assumption.

3 Results

3.1 Evidence Regarding Parallel Trends

The difference-in-differences method assumes that the comparison community is a valid counterfactual for the treated community. To investigate the plausibility of this assumption, we examine whether there existed parallel trends in the outcome (prices per ounce) between the treatment and comparison communities prior to the treatment. We present the trends for taxed and untaxed drinks, for the hand-collected store data (Figure 1), hand-collected restaurant data (Appendix Figure A4), and web-scraped restaurant data (Appendix Figure A5). The trends in prices of all taxed products in Boulder are stable prior to the introduction of the tax in July and are comparable to the trends in prices of taxed products outside of Boulder over this same period (Figure 1). Graphs of the trends in prices for specific sizes (20 ounce bottle, 2 liter bottle, 12 pack of 12 ounce cans, and fountain drinks) and specific brands (Pepsi products, Coke products, and other brands) sold in stores show similar patterns. The trends in the price per ounce of fountain drinks in restaurants and the price per drink from OrderUp are also stable in Boulder and parallel to the trends for taxed products outside of Boulder prior to the introduction of the tax (Appendix Figures A4 and A5).

3.2 Difference-in-Differences Estimates

Table 1 presents the difference-in-differences estimates for taxed and untaxed items, separately for the entire sample (i.e., unbalanced panel) and the balanced panel of products. Results for taxed items are shown for both posted prices and register prices. Column 1 presents results based on posted prices for the entire sample. The posted prices of SSBs increased from June (the last month prior to the tax) to August by 1.018 cents per ounce in Boulder, relative to the control communities.¹⁹ The tax is 2 cents per ounce, so the price increase represents a pass-through of 50.9 percent. In October (3 months after the tax), prices were 1.022 cents per ounce higher than in June. Thus, prices rose from June to August, which is the month following the implementation of the tax, and then remained constant through October. Importantly, the coefficient on the interaction term for *Boulder* × *April* suggests that there was not a differential trend in prices between Boulder and the control communities prior to the tax.

Next, we examine pass-through based on register prices (the results discussed in this paragraph are not presented in Table 1). Approximately twenty percent of stores itemize the tax at the register; more than half of these (13 out of 16) are convenience stores. In contrast, only 8 out of 61 stores that only incorporate the tax into the shelf price are convenience stores. Stores that itemize the tax at the register also increased their prices on the shelf. The mean shelf price of taxed beverages in these stores increased by 0.438 cents per ounce (with a standard error of 0.101) from June to August, while the mean price for untaxed items increased by only 0.147 cents per ounce (with a standard error of 0.078). Since these stores also itemized the tax at the register, the mean price paid at the register of taxed beverages increased by 2.438 cents per ounce. In contrast, in stores that only incorporated the tax into the shelf price (and did not itemize the tax), mean prices increased by 0.965 cents per ounce (with a standard error of 0.150) for taxed beverages and 0.348 cents per

¹⁹The estimates are similar if we examine each control community separately, instead of combining Boulder County and Fort Collins.

ounce (with a standard error of 0.138) for untaxed beverages.

Column 2 of Table 1 shows the difference-in-differences estimates using the register prices for all stores. Prices in Boulder increased by 1.578 cents per ounce from June to August, for an estimated pass-through rate of 78.9 percent. Again, the estimate for October is very similar to that for August, implying that pass-through remained roughly constant in the months after the tax.

The third column of Table 1 reports results for untaxed beverages. The effect of the Boulder tax on the price of untaxed items is small in magnitude and not statistically significant. There is some evidence of a differential trend in the prices of untaxed products from April to June.

In the last three columns of Table 1, we find that the estimates are similar when we restrict the sample to the balanced panel of products that are consistently in the sample during all four periods. Thus, changes in products or stores do not drive the estimates for the entire sample.

We next examine whether the extent of pass-through varies by the size of the beverage, whether it is a fountain drink, and by store type. Pass-through could vary by size if demand is more inelastic for individual servings (e.g., 20-ounce bottles) than for larger volumes that are part of larger shopping trips in which people drive. Pass-through could vary by store type if the elasticities of demand and supply differ across store type, because of differences in the stores' marginal costs or because of differences in their clientele.

Table 2 displays difference-in-difference estimates using the entire sample and register prices for beverages by size (20 ounce bottles, 2 liter bottles, and 12 packs of 12 ounce cans), for fountain drinks, and for store types (convenience, grocery, pharmacies, and liquor). There are not major differences in pass-through by the size of the beverage; it is roughly 75 percent for each. Fountain drinks stand out because the tax is over-shifted onto their retail prices; prices on fountain drinks rise by roughly 2.8 cents per ounce or 140 percent of the tax. The pass-through estimates are smaller for pharmacies and for grocery stores than other types at 52 percent and 64 percent, respectively. In contrast, the tax is passed through at 84 percent for liquor stores and at 99 percent for convenience stores.20

Table 3 reports results using the hand-collected data on fountain drinks and coffee drinks from restaurants. The price of fountain drinks increased by 0.972 cents per ounce in Boulder from June to August, relative to the price in Boulder County and Fort Collins, implying a pass-through of 48.6 percent. In contrast to retail prices, the prices of fountain drinks in restaurants continued to rise after August. In October, the relative price per ounce in Boulder was 1.387 cents higher than in June, for a pass-through of 69.4 percent. As also shown in the table, the prices of untaxed products in coffee shops did not change as a result of the tax on SSBs. Again, estimates for the balanced sample of stores are similar to those for the entire (unbalanced) sample.

Table 4 displays results using the price data scraped from restaurant menus on OrderUp. An advantage of these data is that they could be collected more often, so we have greater ability to examine any difference in trends between the treatment and control communities prior to the tax, as well as changes in pass-through over time after the tax. A limitation of the OrderUp data is that we generally do not observe the size of the drink in ounces, so we observe price per drink rather than price per ounce, and while we can estimate the change in overall price we cannot estimate percent pass-through.

The interaction of the indicator variable for Boulder with months prior to the tax (March, April, and May) yields no evidence of a differential trend between the treatment and control communities, which is consistent with the identifying assumption of the regression model. For taxed beverages, the tax increased prices by 17.3 cents in August, 21.1 cents in September, and 20.2 cents in October. Prices also rose for untaxed beverages following the SSB tax: by 6.5 cents in August, 8.4 cents in September, and 7.8 cents in October. Beverages of unknown tax status (listed in column 3) experienced changes in price similar to those of untaxed items. Although we cannot estimate the percentage pass-through of the tax, these data serve the important purposes of confirming parallel trends for Boulder and the control communities prior to the tax, and for confirming that the retail

²⁰The estimates are similar for chain and independent stores. Pass-through rates do not vary based on the distance of the retailer within Boulder to the nearest competitor in an untaxed area. Pass-through rates are similar for soda, energy drinks, and sweetened teas, but lower for sports drinks at 53 percent in August. Appendix Table A4 displays estimates for specific products.

prices of taxed drinks rose more in Boulder than in the control communities after the tax.

4 Discussion and Conclusion

This paper provides the first evidence of the impact of the tax on SSBs in Boulder, CO, a tax that is noteworthy because it is the largest tax on SSBs passed by any U.S. city. Using hand-collected data from hundreds of retailers and hundreds of restaurants, we estimate that the tax was substantially, but not fully, passed through to consumers in the form of higher prices. Data from transactions at store registers indicate that 79.3 percent of the tax was passed through one month after the tax was instituted, and that the pass-through remained roughly constant for the next several months. The pass-through was similar across sizes of SSBs and was larger for liquor stores and convenience stores than in pharmacies. There is little evidence of any impact of the tax on the store prices of untaxed beverages. Data hand-collected from restaurants indicates that the pass-through of the tax was 69.4 percent on fountain drinks, and the tax had no detectable impact on the prices of untaxed coffee drinks. For restaurants, the increase in prices is slightly more gradual than retailers; this could be due to restaurants in general changing their prices less frequently than retailers.

It is commonly assumed that an excise tax will be incorporated into the shelf price (e.g., Chetty Looney, and Kroft, 2009). However, we find that not all retailers increase the posted price of SSBs in response to the tax. Among retailers in Boulder selling SSBs, 21 percent chose to add the tax at the register and itemize it on the receipt. Ignoring these decisions of retailers would lead to a substantial underestimate of the pass-through rate. The estimated pass-through based on posted prices is 51.2 percent; whereas, pass-through based on register prices is 79.3 percent.

Increasing the price at the register compared to the shelf could have important implications for the impact of the tax on purchases and the regressivity of the tax. The tax is more salient when it is included in the shelf price because it is observed at the point of decision-making; consumers may not notice it being added at the register. Consistent with this, Chetty, Looney, and Kroft (2009) find that alcohol purchases decrease more when the tax is incorporated into the posted price instead of added at the register. Taubinsky and Rees-Jones (2018) find that consumers are less responsive to taxes that are not as salient on low-priced items, such as single-serving SSBs. Goldin and Homonoff (2013) suggest that cigarette taxes imposed at the register could be less regressive than similar taxes incorporated into the posted prices if low-income consumers are more attentive to prices at the register than high-income consumers.

Overall, our estimates suggest that the tax on SSBs in Boulder was substantially, but not fully, passed through to consumers. With the exception of fountain drinks and convenience stores, the 95 percent confidence intervals rule out 100 percent pass-through. The estimates of the pass-through of the tax in Boulder are larger than estimates of the pass-through of the SSB tax in Berkeley (Falbe et al., 2015; Cawley and Frisvold, 2017). They are lower than the estimates of the pass-through of taxes on SSBs in other countries (e.g. Colchero et al., 2015; Grogger, 2017; Berardi et al., 2016; Bergman and Hansen, 2010); although, this may be because those studies lack geographic control groups.

These results have implications beyond Boulder. Many cities have recently enacted taxes on SSBs, and their effects are not well understood. This paper contributes to the growing literature on the impacts of these taxes. These results also have implications for simulations of the effect of SSB taxes on consumption, which have often assumed that taxes will be fully passed through to consumers (e.g., Dharmasena, Davis, & Capps, 2014; Long et al., 2015; Wang et al., 2012). The results of this paper imply that consumers do not always bear the full burden of SSB tax (e.g., pass-through is not necessarily full) and that pass-through rates can vary across different localities.

Strengths of this analysis in Boulder include: (1) multiple periods of prices prior to the implementation of the tax, which allow us to assess whether the trends in prices are similar in the treated and the multiple comparison communities; (2) multiple periods of prices after the implementation of the tax, which allow us to determine how quickly restaurants and retailers respond to the tax; (3) prices from a wide range of products; (4) prices from all retailers and limited-service restaurants in the three communities, which minimizes sampling error; (5) large sample sizes of hundreds of stores and hundreds of restaurants; (6) weekly prices from online restaurant menus; and (7) both posted and receipt prices from retailers.

We acknowledge that the comparison communities may be imperfect controls for Boulder, and we do not observe prices charged by the distributor to retailer. We also lack of information on sales, consumption, or consumer weight. Another limitation of this study is that we have a small number of clusters; we examine three geographic areas and four time periods (in the handcollected data, with more periods in the web-scraped data). Despite these limitations, this paper presents important information about the incidence of the largest tax on SSBs in the United States.

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5 Figures

2 Price Per Ounce in Cents 9 10 11 ω • • • ••• May Sep Oct Apr Jun Jul Aug Boulder: Taxed (Posted) Boulder: Taxed (Register) _ Boulder: Untaxed Non-Boulder: Taxed Non-Boulder: Untaxed

Figure 1: Trends in the Price per Ounce of SSBs and Other Beverages at Retailers

<u>Notes:</u> Price per ounce is reported in cents. Taxed and not taxed items are defined according to whether the item is taxed under the law in Boulder. Posted prices are the prices shown on the shelf for each item. Register prices are constructed to account for stores that do not include the SSB tax in the posted price, and is equal to the posted price plus the amount of the tax that is itemized on the receipt. The data are balanced at the store-item level across all four waves of the data collection.

6 Tables

| | Taxed Products | Taxed Products | Untaxed Products | Taxed Products | Taxed Products | Untaxed Products |
|----------------------|----------------|------------------------|------------------|-----------------|-----------------|------------------|
| | Posted Prices | Register Prices | Posted Prices | Posted Prices | Register Prices | Posted Prices |
| | Full Sample | Full Sample | Full Sample | Balanced Sample | Balanced Sample | Balanced Sample |
| Boulder 	imes Apr | -0.130 | -0.152 | -0.385 | -0.155 | -0.160 | -0.339 |
| | (0.109) | (0.100) | (0.184) | (0.083) | (0.082) | (0.129) |
| Boulder $	imes$ Aug | 1.018 | 1.578 | 0.127 | 1.033 | 1.557 | 0.164 |
| | (0.129) | (0.139) | (0.121) | (0.210) | (0.206) | (0.226) |
| Boulder \times Oct | 1.022 | 1.581 | 0.179 | 1.026 | 1.550 | -0.023 |
| | (0.122) | (0.137) | (0.129) | (0.209) | (0.201) | (0.142) |
| N | 4078 | 4078 | 2625 | 1536 | 1536 | 919 |
| N x T | 11825 | 11825 | 7446 | 6129 | 6129 | 3676 |
| Mean | 7.907 | 7.907 | 11.613 | 7.985 | 7.985 | 11.181 |
| R^2 | 0.957 | 0.957 | 0.929 | 0.977 | 0.977 | 0.953 |

Table 1: Estimates of the Change in Retail Prices in Boulder after the SSB Tax

<u>Notes</u>: Results in this table are calculated using the hand-collected retail data. The dependent variable is the price in cents per ounce. The estimates show the change in the number of cents per ounce of the retail price relative to the prices in June in Boulder County and Fort Collins. Posted prices are the prices shown on the shelf for each item. Register prices are constructed to account for stores that do not include the SSB tax in the posted price, and is equal to the posted price plus the amount of the tax that is itemized on the receipt. Standard errors, in parentheses, are clustered at the store level. Additional variables that are included, but not shown, are community fixed effects, month fixed effects, store fixed effects and product fixed effects. *N* represents the number of unique store specific item observations across all waves. *Mean* is the pre-tax average price per ounce in cents.

Grocery Pharmacy 20oz 2L 12Pk Convenience Liquor Fountain Boulder \times Apr 0.182 -0.050 0.018 1.625 -0.099 -0.242 -0.203 (0.138) (0.128) (0.100)(0.170)(0.278)(0.218)(0.175)1.565 1.450 2.792 1.989 1.274 1.054 1.679 Boulder \times Aug 1.703 (0.157)(0.154)(0.169)(0.430)(0.201)(0.234)(0.350)(0.242) $Boulder \times Oct$ 1.533 1.459 1.584 2.834 1.933 1.385 1.013 1.787 (0.150)(0.159)(0.166)(0.440)(0.212)(0.215)(0.304)(0.246) Ν 1357 685 365 1643 1071 534 830 369 N x T3953 1962 1153 1066 4527 3374 2077 1847 Mean 8.997 3.158 3.86 4.089 8.07 7.667 7.964 7.814 R^2 0.690 0.807 0.843 0.897 0.98 0.928 0.973 0.959

Table 2: Heterogeneity in Estimates of the Change in Retail Prices in Boulder after the SSB Tax

<u>Notes</u>: Results in this table are calculated using the full sample of taxed products from the hand-collected retail data and the prices charged at the register. The dependent variable is the price in cents per ounce. The estimates show the change in the number of cents per ounce of the retail price relative to the prices in June in Boulder County and Fort Collins. Standard errors, in parentheses, are clustered at the store level. Additional variables that are included, but not shown, are community fixed effects, month fixed effects, store fixed effects and product fixed effects. *N* represents the number of unique store specific items, *N x T* represents the number of unique store specific item observations across all waves. *Mean* is the pre-tax average price per ounce in cents.

| | Fountain | Coffee | Fountain | Coffee |
|----------------------|-------------|-------------|-----------------|-----------------|
| | Full Sample | Full Sample | Balanced Sample | Balanced Sample |
| Boulder \times Apr | -0.187 | | -0.146 | |
| | (0.316) | | (0.342) | |
| Boulder $	imes$ Aug | 0.972 | -0.069 | 1.013 | -0.048 |
| | (0.204) | (0.234) | (0.211) | (0.236) |
| Boulder \times Oct | 1.387 | -0.125 | 1.340 | -0.100 |
| | (0.267) | (0.228) | (0.275) | (0.228) |
| Ν | 689 | 628 | 471 | 419 |
| N x T | 2250 | 1557 | 1830 | 1257 |
| Mean | 7.963 | 23.315 | 7.853 | 24.048 |
| R^2 | 0.752 | 0.904 | 0.712 | 0.907 |

Table 3: Estimates of the Change in Hand Collected Restaurant Prices in Boulder after the SSB

 Tax

<u>Notes</u>: Results in this table are calculated using the hand-collected restaurant data. The dependent variable is the price in cents per ounce. The estimates for *Boulder* × *August* and *Boulder* × *October* show the change in the number of cents per ounce of the restaurant price relative to the prices in June in Boulder County and Fort Collins. Standard errors, in parentheses, are clustered at the store level. Additional variables that are included, but not shown, are community fixed effects, month fixed effects, restaurant fixed effects and product fixed effects. *N* represents the number of unique restaurant specific items, $N \times T$ represents the number of unique restaurant specific item observations across all waves. *Mean* is the pre-tax average price per ounce in cents.

| Table 4: Estimates of the Change in OrderUp Restaurant Prices in Boulder after the SSB T |
|--|
|--|

| | Taxed | Untaxed | Unknown |
|----------------------|---------|---------|---------|
| Boulder $	imes$ Mar | 0.013 | 0.011 | 0.015 |
| | (0.021) | (0.006) | (0.018) |
| Boulder $	imes$ Apr | 0.010 | 0.011 | -0.007 |
| | (0.009) | (0.006) | (0.012) |
| Boulder \times May | 0.000 | 0.007 | 0.008 |
| | (0.003) | (0.005) | (0.014) |
| Boulder $	imes$ Jul | 0.082 | 0.027 | 0.003 |
| | (0.041) | (0.032) | (0.020) |
| Boulder $	imes$ Aug | 0.173 | 0.065 | 0.066 |
| | (0.067) | (0.038) | (0.032) |
| Boulder $	imes$ Sept | 0.211 | 0.084 | 0.090 |
| | (0.087) | (0.040) | (0.039) |
| Boulder \times Oct | 0.202 | 0.078 | 0.087 |
| | (0.089) | (0.040) | (0.039) |
| Ν | 343 | 345 | 189 |
| N x T | 10976 | 11040 | 6048 |
| Mean | 2.448 | 2.84 | 3.447 |
| R^2 | 0.921 | 0.753 | 0.745 |

<u>Notes</u>: Results in this table are calculated using the balanced sample of the OrderUp restaurant data. The dependent variable is the price in dollars per drink. The estimates show the change in the dollars per drink of the restaurant price relative to the prices in June in Boulder County and Fort Collins. Standard errors, in parentheses, are clustered at the store level. Additional variables that are included, but not shown, are community fixed effects, month fixed effects, restaurant fixed effects and product fixed effects. *N* represents the number of unique restaurant specific items, $N \times T$ represents the number of unique restaurant specific item observations across all waves. *Mean* is the pre-tax average price per drink in dollar.

A Appendix

Figure A1: Geographic Location of Retail Stores, Hand Collected Restaurants, and OrderUp Restaurants in the City of Boulder



<u>Notes:</u> The red border signifies the city limits of Boulder. All hand collected retail stores and restaurants that had at least one observation throughout the four waves of data collection are included. In the city of Boulder, there are 77 hand collected retail locations and 113 hand collected restaurant locations. All OrderUp restaurants that are included in the balanced panel from March 22 to October 25, 2017 are included in the map. There are 42 OrderUp restaurants within the city limits of Boulder.

Figure A2: Geographic Location of Retail Stores, Hand Collected Restaurants, and OrderUp Restaurants in Boulder County



<u>Notes:</u> The red border signifies the city limits of Boulder. The larger, blue border signifies the county limits of Boulder County. All hand collected retail stores and restaurants that had at least one observation throughout the four waves of data collection are included. In Boulder County but outside of the city of Boulder, there are 102 hand collected retail locations and 132 hand collected restaurant locations. There are no OrderUp restaurants outside the city limits of Boulder but within Boulder County in the balanced panel.

Figure A3: Geographic Location of Retail Stores, Hand Collected Restaurants, and OrderUp Restaurants in Fort Collins



<u>Notes:</u> All hand collected retail stores and restaurants that had at least one observation throughout the four waves of data collection are included. Outside of Boulder County in the Fort Collins area, there are 113 hand collected retail locations and 140 hand collected restaurant locations. All OrderUp restaurants that are included in the balanced panel from March 22 to October 25, 2017 are included in the map. There are 72 OrderUp restaurants in the Fort Collins area, which includes Fort Collins, Evans, Garden City, Greeley, Loveland, and Windsor.



Figure A4: Trends in the Price per Ounce of Fountain Drinks and Coffee Drinks at Restaurants

<u>Notes:</u> Price per ounce is reported in cents. Fountain drinks are taxed items under the law in Boulder. Coffee drinks are not taxed under the Boulder law. The data are balance at the store-item level across all four waves of the data collection for fountain drinks, and across June, August, and October for the coffee drinks since those items were not part of the April data collection.



Figure A5: OrderUp Trends in the price per drink from March to October

<u>Notes:</u> Price per drink is reported in dollars. Taxed, not taxed and unknown items are defined according to whether the item is taxed under the law in Boulder. A complete list of the taxed status of items is shown in Appendix Table 3. The data are balance at the store-item level across all waves of the data collection.

| | | | | N | es | | |
|-----------------|----------------------------|----------------|------------|----------|-----------|----------|----------|
| Category | Item | Size (oz) | taxed | Apr | Jun | Aug | Oct |
| | | | | | | | |
| Soda | Pepsi | 20 | Yes | 144 | 190 | 185 | 189 |
| | Pepsi | 67.6 | Yes | 110 | 184 | 184 | 184 |
| | Pepsi | 12 x 12 | Yes | 118 | 151 | 150 | 149 |
| | Diet Pepsi | 20 | No | 140 | 181 | 179 | 185 |
| | Diet Pepsi | 67.6 | No | 107 | 163 | 167 | 175 |
| | Diet Pepsi | 12 x 12 | No | 115 | 142 | 150 | 144 |
| | Mountain Dew | 20 | Yes | 139 | 187 | 181 | 189 |
| | Mountain Dew | 67.6 | Yes | 104 | 167 | 175 | 182 |
| | Coke | 20 | Yes | 137 | 191 | 179 | 193 |
| | Coke | 67.6 | Yes | 113 | 198 | 203 | 198 |
| | Coke | 12 x 12 | Yes | 113 | 157 | 155 | 160 |
| | Diet Coke | 20 | No | 136 | 185 | 175 | 189 |
| | Diet Coke | 67.6 | No | 108 | 181 | 189 | 191 |
| | Diet Coke | 12 x 12 | No | 113 | 153 | 150 | 154 |
| | Sprite | 20 | Yes | 136 | 181 | 174 | 190 |
| | Sprite | 67.6 | Yes | 104 | 178 | 191 | 194 |
| | 7Up | 20 | Yes | 118 | 159 | 153 | 147 |
| | 7Up | 67.6 | Yes | 91 | 162 | 169 | 166 |
| | Hansen's | 12 | Yes | 0 | 8 | 12 | 13 |
| | Hansen's | 6 x 12 | Yes | õ | 24 | 28 | 26 |
| | San Pellegrino | 11.15 | Yes | õ | 26 | 31 | 35 |
| | San Pellegrino | 6 x 11 15 | Yes | õ | 49 | 63 | 56 |
| Energy Drinks | Red Bull | 84 | Yes | 129 | 199 | 206 | 217 |
| Energy Drinks | Red Bull | $4 \times 8 4$ | Yes | 99 | 116 | 131 | 134 |
| | Red Bull Sugar Free | 84 | No | 119 | 193 | 191 | 217 |
| | Red Bull Sugar Free | 4 x 8 4 | No | 66 | 96 | 99 | 111 |
| Sports Drinks | Gatorade | 20 | Vec | 70 | 138 | 156 | 157 |
| Sports Dilliks | Gatorade G2 | 20 | Vec | 23 | 24 | 8 | 6 |
| Iced Tea | Arizona | 20 | Vec | 101 | 160 | 150 | 154 |
| leeu leu | Arizona | 128 | Vec | 50 | 56 | 58 | 57 |
| Inice | Tropicana Orange Juice | 120 | No | 61 | 70 | 60 | 70 |
| Water | Dasani | 20 | No | 101 | 120 | 110 | 124 |
| Water | Aquifina | 20 | No | 110 | 132 | 133 | 150 |
| Mivers | Jose Cuervo Margarita Mix | 33.8 | No | 0 | 38 | 36 | 130 |
| WILKEIS | Jose Cuervo Margarita Mix | 50.2 | No | 0 | 50 66 | 61 | |
| | Tres A gaves Margarita Mix | 33.8 | No | 0 | 37 | 41 | 42 |
| | Mr. T. Ploody Mory Mix | 22.0 | No | 0 | 37 92 | 41 96 | 42 70 |
| | Mr. T Bloody Mary Mix | 50.0 50.2 | No | 0 | 63 57 | 54 | 59 |
| Other | GT Kombucha | 16 | No | 20 | 50 | 54 62 | 50 |
| Fountain Drinks | Small | 10 | INU Vac | 30 60 | .Jo 01 | 101 | 100 |
| Fountain Drinks | Madium | - | Vac | 52 | 91 96 | 05 | 05 |
| | Lorgo | - | Vac | 52 | 00 70 | 93 92 | 9J 90 |
| | Eutro Lorgo | - | ICS Vo- | 20 | 12 | 03 25 | 0U 01 |
| | Exua Large | - | 108 | 20 | 51 | 23 | 21 |

<u>Notes:</u> These items were collected in April, June, August, and October 2017. The April round of data collection did not include Hansen's Sodas, San Pellegrino, mixers or formula. In the April wave, 3,359 total item prices were collected from 174 retailers. In April, data collectors visited retailers to record prices in Boulder between April 3 and April 21, in Boulder County between April 3 and April 22, and in Fort Collins between April 3 and April 26. On May 16, the Boulder City Council exempted alcoholic mixers from the tax. In the June wave, 5,250 total item prices were collected from 286 retailers. In June, data collectors recorded prices in Boulder between May 30 and June 16, in Boulder County between May 30 and June 16, and in Fort Collins between June 1 and June 15. The tax was implemented on July 1. In the August wave, 5,337 total item prices were collected from 287 retailers. In August 2017, data collectors visited retailers in Boulder between August 4 and 19, in Boulder County between August 4 and 17, and in Fort Collins between August 8 and 21. In the October wave, 5,478 total item prices were collected from 288 retailers. In October 2017, data collectors recorded prices in Boulder between October 11 and 23, in Boulder County between October 9 and 27, and in Fort Collins between October 11 and 29.

| | | | | Number of Restaurants | | | | |
|-----------------|---------------|-----------|-------|-----------------------|-----|-----|-----|--|
| Category | Item | Size (oz) | taxed | Apr | Jun | Aug | Oct | |
| | | | | | | | | |
| Fountain Drinks | Small | - | Yes | 235 | 228 | 222 | 226 | |
| | Medium | - | Yes | 208 | 201 | 202 | 203 | |
| | Large | - | Yes | 126 | 125 | 119 | 121 | |
| | Extra Large | - | Yes | 22 | 21 | 27 | 27 | |
| Coffee Drinks | Drip Coffee | 12 | No | - | 161 | 128 | 129 | |
| | Latte | 12 | No | - | 133 | 129 | 128 | |
| | Mocha Latte | 12 | No | - | 127 | 126 | 123 | |
| | Hot Chocolate | 12 | No | - | 121 | 126 | 126 | |
| | | | | | | | | |

Table A2: Description of Items from Hand Collected Restaurants

<u>Notes</u>: These items were collected in April, June, August, and October 2017. The April round of data collection did not include coffee shops. In the April wave, 591 total item prices were collected from 236 retailers. In the June wave, 1,117 total item prices were collected from 321 retailers. In the August wave, 1,079 total item prices were collected from 318 retailers. In the October wave, 1,084 total item prices were collected from 317 retailers. The timing of data collection is the same as that described in the notes of Appendix Table 1.

| Itemtaxedin Each WaveItemNoteIn Each Wave1% Low Fat MilkNo1LassiNo81% Low Fat MilkNo2LamonakeNo102% MilkNo2LamonakeNo13Alegno CoffeeNo2LamonakeNo13AnericanoNo8Mello YelloYes1Apple Exp OrbitsYes1Mescian FantaYes1Apple LiviceUaknown10Mescian FantaYes1Apple LiviceNokanom2Minute MaidUnknown2Arbits OfficeNo2Minute MaidUnknown2Banas MilkNokanom2Minute MaidUnknown2Big Yellow CupUnknown9Minute MaidUnknown2Big Yellow CupUnknown9Minute MaidNo2Big Yellow CupUnknown9Minute MaidNo2Big Yellow CupUnknown9Minute MaidNo2CappacinaNo2MarkotelerYes1CappacinaNo1Orange JuiceUnknown1CappacinaNo1Orange JuiceNo2CappacinaNo1Orange JuiceNo2CappacinaYes1Orange JuiceNo1CappacinaYes1Orange JuiceNo1CappacinaYes | | | Number of Stores | | | Number of Stores |
|--|-----------------------------|---------|------------------|---|---------|------------------|
| Head No Image Ima | Item | taxed | In Each Wave | Item | taxed | In Each Wave |
| 1% Low Find MikkNo1LassiNo81% Low Find WikkNo2LatterNo182% MikkNo2LatterVes182% MikkNo2LatterUnknown1AmericanoNo8Media ValioVes1AmericanoNo8Media ValioVes1AmericanoNo8Media ValioVes1Apple JuéreUnknown10Mesican FaranaVes1Apple JuéreVes9MilkNo2BaristoUnknown1MensterVes3BaristoUnknown1MensterVes3BaristoUnknown2MilkNo2BaristoUnknown2MilkVes2Big Yalor CapUnknown3Montarin Down's Ves1Dolyan SodaNo2Milk PableVes1CappuccinoNo5NOS Energy DrinkVes1CappuccinoNo3Orange CanshVes2Cherry LincadeYes1Orange CanshVes1Cacher Vesi2Papi PotalecaVes1Cacher Ves2Papi PotalecaVes1Cacher Vesi3Orange PolegrinoVes1Carloan Vesi3Orange PolegrinoVes1CapperioNo1Orange Polegrino | | | | | | |
| 10% Luce No 6 Latte No 1 A&W Root Beer Yes 1 Mago Juice Unknown 1 A&W Root Beer Yes 1 Mago Juice Unknown 1 Appe Jares Unknown 10 Mexian Fart Yes 1 Apple Jares Unknown 10 Mexian Fart Yes 1 Arbite Coffee No 2 Mexian Soda Yes 1 Arbite Coffee No 2 Minute Maid Lennonade Yes 3 Banaris Milk No 2 Minute Maid Lennonade Yes 2 Baris Koot Beer Yes 7 Monstar Yes 2 Baris Koot Beer Yes 7 Monstar Yes 2 Baris Koot Beer Yes 1 Order Yes 2 Bick Tra No 2 Mag Kootbeer Yes 1 Diale Soci Soci Soci Soci Soci Soci Soci Soci | 1% Low Fat Milk | No | 1 | Lassi | No | 8 |
| 2% Milk No 2 Lemonale Yes 1 ARW Root Bace Yes 1 Mango Juice Unknown 1 Americano No 8 Medio Yulo Yes 1 Americano No 8 Medio Yulo Yes 1 Apple Jule Unknown 10 Mexican Soft Yes 1 Apple Jule Unknown 10 Mexican Soft Yes 1 Apple Jule Vicknown 10 Mute Maid Unknown 2 Baristo Unknown 2 Minute Maid Unknown 2 Big Yellov Cup Unknown 2 Menster Yes 3 Big Yellov Cup Unknown 2 Mus Boother Yes 1 Dights Soft No 18 Ogave Ginger Aller Yes 1 Capptercine No 18 Ogave Ginger Aller Yes 1 Capptercine No 18 Ogave Ginger Aller <td< td=""><td>100% Juice</td><td>No</td><td>6</td><td>Latte</td><td>No</td><td>10</td></td<> | 100% Juice | No | 6 | Latte | No | 10 |
| Ack W. Roch Beer Ites Integration Name Integration In | 2% Milk | No | 2 | Lemonade | Yes | 18 |
| Andprovince No 8 Mathe Yolfo Yes 1 Apple Energy Drink Yes 1 Mexican Color Yes 1 Apple Jubres Unknown 10 Mexican Soda Yes 1 Apple Jubres No 2 Mexican Soda Yes 1 Anbie Coffee No 2 Minute Maid Unknown 2 Baristo Unknown 1 Minute Maid Lemonade Yes 3 Bary Skoot Beer Yes 7 Monstar Monstar Yes 2 Big Yellow Cup Unknown 4 Monstarin Dew Kick Start Yes 2 Biok Tea No 2 Mug Rootbeer Yes 1 Boylan Soda Unknown 18 Oogaw Rootbeer Yes 1 Controp Concol No 18 Oogaw Rootbeer Yes 1 Controp Marce No 17 Orange Sona Yes 1 Controp Marce No 3 | Add W Root Beer | res | 1 | Mango Juice | Unknown | 1 |
| Amp Energy Dink Yes 1 Mexian Fait Yes 1 Ambic Coffer No 2 Mexian Fait Yes 1 Anbic Coffer No 2 Minute Mial No 25 Banan Milk No 2 Minute Mial Lemonade Yes 3 Bardy Root Ber Yes 7 Monstar Yes 4 Big Yellow Cup Unknown 1 Minute Mial Lemonade Yes 2 Big Yellow Cup Unknown 9 Mr. Pibb Yes 2 Big Yellow Cup Unknown 9 Mr. Pibb Yes 1 Cappuccino No 1 Orgaw Ginger Ale Yes 1 Cappuccino No 1 Orange Juice Unknown 1 Cherry Limade Yes 1 Orange Juice Unknown 1 Cherry Limade Yes 1 Orange Juice Unknown 1 Cherry Limade Yes 1 Orange Juice </td <td>Americano</td> <td>No</td> <td>8</td> <td>Mello Vello</td> <td>Vec</td> <td>1</td> | Americano | No | 8 | Mello Vello | Vec | 1 |
| Apple function Unknown 10 Mexican Standa Yes 1 Anbic Coffee No 2 Mexican Standa Yes 1 Anzona Flavored Tea Yes 9 Mink No 2 Baristo Unknown 1 Minute Maid Lemonade Yes 3 Baristo Unknown 4 Mountain Dew Yes 4 Big Yellow Cup Unknown 2 Mountain Dew Yes 2 Black Tea No 2 Mountain Dew Yes 1 Black Tea No 2 Mug Roobeer Yes 1 Boylan Soda Unknown 7 Nattecker Tea Unknown 1 Complexition No 5 NOS Energy Drink Yes 1 Boylan Soda Unknown 1 Orange Crish Yes 1 Corport Water No 3 Orange Police Unknown 1 Corport Water No 2 Pepsi | Amp Energy Drink | Ves | 1 | Mexican Coke | Ves | 1 |
| Arabic CoffeeNo2Mexican StokaYes1Arizona Flovored TaYes9MilkNo25Banan MilkNo2Minute Maid LemonadeVes3Bardis Koti BeerYes7Monstain DewYes9Black TeaNo2Mountain DewYes2Black TeaNo2Mountain DewYes2Black TeaNo2Mountain DewYes2Black TeaNo2Mountain DewYes2Black TeaNo2Mustoka TeaUnknown1CappicaciónNo18Ocgava Ginger AleYes1Cherry LineadeYes1Ocgava Ginger AleYes1Cherry LineadeYes1Orange LuiceUnknown1Cherry LineadeYes1Orange LuiceUnknown1Cherry LineadeYes1Orange LuiceUnknown1Cherry LineadeYes1Orange LuiceUnknown1Cherry LineadeYes1Orange LuiceUnknown1Cherry LineadeYes1Orange LuiceNo1Cherry LineadeYes1Orange LuiceNo1Cherry LineadeYes1Orange LuiceUnknown1Cherry LineadeYes1Orange LuiceNo1Cherry LineadeYes1Orange LuiceUnknown1 | Apple Juice | Unknown | 10 | Mexican Fanta | Yes | 1 |
| Arizona Flavored TeaYes9MinkNo25BariskoUaknovn1Minute Maid LemonadeYes3BariskoUaknovn7MonsterYes3BariskoUaknovn7MonsterYes3Big Yellov CapUaknovn2Mountain Dew Kick StartYes2Boha TeaUaknovn2Mountain Dew Kick StartYes1Boylan SodaUaknovn2Mug RoobeerYes1Boylan SodaUaknovn7Natticked TeaUaknovn1CappuccinoNo5NOS Energy DrinkYes1Chery CapitYes1Ocgare KoobeerYes1Chery CapitYes1Ocgare KoobeerYes2Chery LineadeYes1Orange CrushYes1Chery CapitYes1Orange SodaYes1Cocke TeaNo3Orange SodaYes1Cocke TeaNo2Pepsi ProductsUaknovn1Coke TeaNo2Pepsi ProductsUaknovn1Coke TeaNo3PracterNo2Card SodaYes1ProductsUaknovn1Coke TeaNo2Pepsi ProductsUaknovn1Coke TeaNo3PracterNo2Coke TeaNo1Provenale JuiceNo1Coke TeaNo3 | Arabic Coffee | No | 2 | Mexican Soda | Yes | 1 |
| Banan MilkNo2Minute MaidUnkown2Bariy Scot BeerYes7MonsterYes3Bariy Scot BeerYes7Monstarin DewYes3Black TeaNo2Mountain Dew Kick StartYes2Black TeaUnkown9Mr. PibbYes1BlacheraUnkown9Mr. PibbYes1BlacheraNakown7Mattucker TeaUnkown1CappuccionNo18Oogave Ginger AleYes1Charf Yes1Oogave RootbeerYes1Colocal TeaNo2Cherry CickeYes1Orange CrushYes1Colocal TeaNo2Cherry LineadeYes1Orange PellegrinoYes1Colocal TeaNo1Cocout WaterNo3Orange PellegrinoYes1Colocal TeaNo1Coke PoductsUnknown2Pepsi PoductsUnknown1Colocal TeaNo1Coke PoductsNo3Pink LernonadeYes1Colocal TeaNo1Colocal TeaNo1Colocal TeaNo1Coke PoductsNo1Pomegrante PoligrinoYes1Colocal TeaNo1Colocal TeaNo1Colocal TeaNo1Colocal TeaNo1Colocal TeaNo1Colocal TeaNo1Colocal Tea <td< td=""><td>Arizona Flavored Tea</td><td>Yes</td><td>9</td><td>Milk</td><td>No</td><td>25</td></td<> | Arizona Flavored Tea | Yes | 9 | Milk | No | 25 |
| BarishoUnknownIMinute Mail LemonadeYes3Bariy SkotterYes7MonsterYes9Big Yellow CapUnknown7Mountain Dew Kick StartYes1Boha TraUnknown2MacNetke StartYes1Boha TraUnknown7Mattecket TraUnknown1Boha TraUnknown7Nattecket TraUnknown1Boha TraNo5NOS Energy DrinkYes1Charl TraNo1Oogawe Gonger AleYes1Charl TraNo1Orange CrushYes1Cherry CheiYes1Orange JuiceVes1Cherry CheiYes1Orange SodaYes1Caccount WatterNo3Orange SodaYes1Cacke ZaroNo2Pepsi ProductsUnknown1Cacke ZaroNo2Pepsi ProductsUnknown1Cacke ZaroNo2Pepsi ProductsUnknown1Card SodaYes1Prinet TranscheYes1Card SodaYes1Prinet TranscheYes1Card SodaYes1Prinet TranscheYes1Card SodaYes1Prinet TranscheYes1Card SodaYes1Prinet TranscheYes1Card SodaYes1Prinet TranscheYes1 | Banana Milk | No | 2 | Minute Maid | Unknown | 2 |
| Barq's Root BeerYes7MonsterYes9Black TeaNo4Mountain DewYes2Black TeaNo2Mountain DewYes2Black TeaUnknown9Mr. PibbYes1Blueberry Ponnegranate JuiceNo2Mg RootbeerYes1CappaccinoNo5NOS Energy DrinkYes1CappaccinoNo18Oogave Ginger AleYes1Cherry CokeYes1Oolong TeaNo2Cherry LineadoYes1Oolong TeaNo2Cherry LineadoYes1Orange CushYes1Cocolate MilkeNo17Orange CushYes1Cocolate MilkeNo3Orange YellegrinoYes1Cocolate MilkeNo3Orange YellegrinoYes1Cocolate MilkeNo3Orange YellegrinoYes1Coke PoductsUnknown2PerpisYes1Coke PoductsNo6PerrierNo1Cah SodaYes1Pible ElaraYes1Cah SodaYes1Pible ElaraYes1Coke PoductsNo3Pink LenonadeYes1Coke PoductsNo1Pomegranate JuiceNo1Coke PoductsNo1Pomegranate JuiceNo1Coke PoductsNo <td>Baristo</td> <td>Unknown</td> <td>1</td> <td>Minute Maid Lemonade</td> <td>Yes</td> <td>3</td> | Baristo | Unknown | 1 | Minute Maid Lemonade | Yes | 3 |
| Big Yellow CupUnknown4Mountain Dew Kick SurYes9Boha TeaUnknown9Mr. PibbYes2Boha TeaUnknown7Mug RootbeerYes1Boylan SodaUnknown7Nattucket TeaUnknown1Boylan SodaUnknown7Nattucket TeaUnknown1Chai TeaNo5NOS Energy DrinkYes1Chai TeaNo5NOS Congy DrinkYes1Chery LineadeYes1Oogave KootbeerYes2Chery LineadeYes1Orange CrushYes2Chery LineadeYes1Orange SodaYes1Chery LoginYes2PepsiYes1Chery LoginYes2PepsiYes1Coke TeoNo3Orange SodaYes1Coke TeoNo3Orange SodaYes1Coke TeoNo2PepsiYes1Coke TeoNo2PepsiYes1Coke TeoNo3Pink LemonadeYes1Chaff SodaYes1Pink LemonadeYes1Chaff SodaYes1PoweradeYes1Chef PepsiNo1PoweradeYes1DiataNo10Pomegranate PielgrinoYes7Diet CokeNo1PoweradeYes7 | Barq's Root Beer | Yes | 7 | Monster | Yes | 4 |
| Black Tea No 2 Munuarian Dew Kick Start Yes 2 Blueberny Pomegranate Juice No 2 Mag Rootbeer Yes 1 Blueberny Pomegranate Juice No 2 Mag Rootbeer Yes 1 Cappaccino No 18 Oogave Ginger Ale Yes 1 Cherry Coke Yes 1 Oogave Rootbeer Yes 1 Cherry Lineade Yes 1 Orange Cush Yes 2 Cherry Lineade Yes 1 Orange Cush Yes 2 Cherry Lineade Yes 1 Orange Cush Yes 1 Cocolate Milk No 17 Orange Soda Yes 1 Cocolate Milk No 1 Orange Soda Yes 1 Coke No 3 Orange Soda Yes 1 Coke No 6 Perriar No 2 Cash Soda 1 Coke No 1 | Big Yellow Cup | Unknown | 4 | Mountain Dew | Yes | 9 |
| Boba TeaUnknown9Mr. PibbYes2Boylan SodaUrknown7Natucket TeaUnknown1Boylan SodaUrknown7Natucket TeaUnknown1Chai TeaNo5NOSE EncryPpinkYes1Chai TeaNo18Oogave Ginger AleYes1Cherry CokeYes1Oolong TeaNo2Cherry LineadeYes1Oolong TeaNo2Cherry LineadeYes1Orange CrashYes2Cherry LineadeYes1Orange SodaYes1Cocount WatterNo3Orange SodaYes1Cocount WatterNo3Orange SodaYes1Coke ZeroNo2Pepsi ProductsUnknown1Coke ZeroNo2Pepsi ProductsUnknown1Cold BrewNo6PerrierNo2Persi Products1Cold BrewNo1Pomegranate JuiceNo11DiasainNo10Pomegranate JuiceNo11DiasainNo10Pomegranate JuiceNo11Diat Bary Koot BeerNo1PoweradeYes21Diet Bary Koot BeerNo1PoweradeYes21Diet Bary Koot BeerNo1PoweradeYes21Diet Bary Koot BeerNo </td <td>Black Tea</td> <td>No</td> <td>2</td> <td>Mountain Dew Kick Start</td> <td>Yes</td> <td>2</td> | Black Tea | No | 2 | Mountain Dew Kick Start | Yes | 2 |
| Blueberry Pomegranate Juice No 2 Mug Rootbeer Yes 1 Cappatecino No 5 NOS Energy Drink Yes 1 Cappatecino No 18 Oogave Rootbeer Yes 1 Cherry Coke Yes 1 Oongave Rootbeer Yes 1 Cherry Coke Yes 1 Orange Crash Yes 2 Cherry Ipepsi Yes 1 Orange Pellegrino Yes 2 Cocout Water No 3 Orange Soda Yes 1 Cocke Yes 2 Pepsi Soda Yes 1 Coke Products Unknown 2 Pepsi Products Unknown 1 Coke Zero No 6 Perrier No 2 Pepsi Products Unknown 1 Catherry Juice No 10 Pomegranate Pulegrino Yes 1 Coke Poducts No 1 Pomegranate Pulegrino Yes 2 Cath | Boba Tea | Unknown | 9 | Mr. Pibb | Yes | 2 |
| Joyan Soda Unknown / Natucket Lea Unknown I Chai Tea No 5 NOS Energy Drink Yes 1 Chai Tea No 18 Oogave Ginger Ale Yes 1 Cherry Cloke Yes 1 Oolong Tea No 2 Cherry Linneade Yes 1 Orange Crush Yes 2 Chocolate Milk No 3 Orange Soda Yes 1 Cofe No 38 Orange Soda Yes 1 Coke Teo No 2 Pepsi Products Unknown 1 Coke Zero No 2 Pepsi Products Unknown 1 Cold Brew No 10 Ponegranate Juice No 1 Cardin Soda Yes 1 Ponegranate Juice No 1 Dasari No 10 Penegranate Juice No 1 Dasari No 10 Ponegranate Juice No | Blueberry Pomegranate Juice | No | 2 | Mug Rootbeer | Yes | 1 |
| Lappiccino No 3 NOS Energy Drink res 1 Chair Tea No 18 Oogave Rootbeer Yes 1 Cherry Coke Yes 1 Orange Crush Yes 1 Cherry Imeade Yes 1 Orange Crush Yes 2 Cherry Pepsi Yes 1 Orange Pellegrino Yes 2 Cocout Water No 3 Orange Sola Yes 1 Cocke Yes 2 Pepsi Products Unknown 1 Coke Products Unknown 2 Pepsi Products Unknown 1 Coke Zoro No 3 Prink Lemonade Yes 1 Cardistodu Yes 1 Phib Extra Yes 1 Cardistodu Yes 1 Pomegranate Pulegrino Yes 1 Dien Mary No 10 Pomegranate Pulegrino Yes 2 Yes 2 Diet Coke No 1 Power | Boylan Soda | Unknown | 1 | Nontucket lea | Unknown | 1 |
| Lan tenNoN | Chai Taa | No | 19 | Oogeve Ginger Ale | Vac | 1 |
| Charry Lineade Yes 1 Organ Robitical No 2 Cherry Ipepi Yes 1 Orange Crush Yes 2 Cherry Ipepi Yes 1 Orange Data Yes 2 Cherry Ipepi Yes 1 Orange Data Yes 2 Colocate Milk No 3 Orange Soda Yes 1 Cockout Yes 27 Peach Tea Yes 1 Coke Coducts Unknown 2 Pepsi Products Unknown 1 Coke Zero No 2 Pepsi Products Unknown 1 Catherry Juice No 10 Pomegranate Juice No 1 Drank Unknown 51 Pomegranate Pellegrino Yes 5 Diet Agris Root Beer No 10 Robbeer Yes 6 Dr. Pepper Yes 2 Robbeer Yes 7 Diet Coke No 10 RelzeriNo Yes </td <td>Charry Coke</td> <td>Vec</td> <td>10</td> <td>Oogave Bootbeer</td> <td>Vec</td> <td>1</td> | Charry Coke | Vec | 10 | Oogave Bootbeer | Vec | 1 |
| Cherry Pepi Yes 1 Orange Crush Yes 2 Chocolate Milk No 17 Orange Crush Yes 2 Chocolate Milk No 3 Orange Pollegrino Yes 2 Coffe No 38 Orange Pollegrino Yes 1 Coke Yes 1 Pepsi Yes 1 Coke Zero No 2 Pepsi Ves 1 Coke Zero No 6 Perrier No 2 Cathery Products Unknown 1 Coke Zero No 3 Pink Lemonade Yes 1 Cath Soda Yes 1 Pomegranate Pollegrino Yes 1 Dasari No 10 Pomegranate Pollegrino Yes 2 Sockstar Diet Coke No 10 Red Bull Yes 2 Sockstar Yes 2 Diet Coke No 2 San-Pollegrino Yes 4 | Cherry Limeade | Ves | 1 | Oolong Tea | No | 2 |
| Choosale Nilk No 1 Orange Juice Unknown 17 Cocolate Nilk No 3 Orange Pellegrino Yes 2 Coffee No 38 Orange Soda Yes 1 Coke Yes 27 Peach Tea Yes 1 Coke Zero No 2 Pepsi Products Unknown 1 Coke Zero No 6 Perrier No 2 CankbrotyDire No 1 Pibb Extra Yes 1 CambertyDire No 10 Pomegranate Pellegrino Yes 1 Derandry Skoot Beer No 17 Raspberry Tea Yes 5 Diet Coke No 10 Red Bull Yes 6 Dr. Pepper Yes 2 Rootbeer Yes 1 Diet Coke No 10 Starty Water No 1 Diet Ageis No 10 Relexino Yes 2 | Cherry Pensi | Yes | 1 | Orange Crush | Yes | 2 |
| Caconut Water No 3 Orange Pellegrino Yes 2 Coffee No 38 Orange Soda Yes 1 Coke Yes 21 Pepsi Yes 1 Coke Zero No 2 Pepsi Products Unknown 1 Cold Brew No 6 Perrier No 2 Cath Soda Yes 1 Pibb Extra Yes 1 Cranberry Juice No 3 Pink Lemonade Yes 1 Dasani No 10 Pomegranate Pellegrino Yes 1 Dirt Barq's Koot Beer No 1 Powerade Yes 7 Diet Coke No 10 Red Bull Yes 2 Diet Coke No 10 Red Bull Yes 2 Expresso No 1 Soboter Yes 1 Flavored Late No 3 Simply Apronade Yes 1 | Chocolate Milk | No | 17 | Orange Juice | Unknown | 17 |
| Coffee No 38 Orange Soda Yes 1 Coke Yes 27 Peach Tea Yes 1 Coke Products Unknown 2 Pepsi Yes 1 Coke Zero No 2 Pepsi Products Unknown 1 Coke Zero No 2 Pepsi Products Unknown 1 Cafaf Soda Yes 1 Pibb Extra Yes 1 Cranberry Juice No 10 Pomegranate Pellegrino Yes 1 Drink Unknown 51 Pomegranate Pellegrino Yes 6 Diet Arg's Root Beer No 10 Rode Bull Yes 7 Diet Coke No 2 Rockstar Yes 2 Diet Pepsi No 10 Selzer Water No 1 Fiavored Latte No 31 Shirley Temple Yes 9 Finat Yes 3 Simply Apple Juice <td< td=""><td>Coconut Water</td><td>No</td><td>3</td><td>Orange Pellegrino</td><td>Yes</td><td>2</td></td<> | Coconut Water | No | 3 | Orange Pellegrino | Yes | 2 |
| Coke Coke Coke ProductsYes1Coke Zero Coke ProductsNo2Pepsi Pepsi ProductsUnknown1Coke Zero Coke ZeroNo2Pepsi ProductsUnknown1Coke Dero Caft SodaYes1Pibe Extra YesYes1Caft SodaYes1Pibe Extra PresYes1Cranberry JuiceNo3Pink LemonadeYes1Dista Dist Bary's Root BeerNo51Pomegranate Pellegrino YesYes7Diet CokeNo27Raspberry TeaYes6Diet PepsiNo10Red BullYes2Diet PepsiNo10Red BullYes2Diet PepsiNo2San PellegrinoYes4FantaYes2RootheerYes4FartaYes10Seltzer WaterNo1Flavored ItatNo31Shirely TempleYes1Flavored TeaYes6Sirmy MistYes2Fruit PunchYes3Simply Apple JuiceNo2Gold Pack Green TeaYes1SharpleYes2Gold Pack Green TeaYes1SodaUnknown32Graperfui JuiceNo1Sparkling Ginger Line JuiceYes1Gold Pack Green TeaYes1Sparkling Ginger Line JuiceYes1Gold Pack Green TeaN | Coffee | No | 38 | Orange Soda | Yes | 1 |
| Coke ProductsUnknown2PepsiProductsVes11Colde ZeroNo2PepriProductsUnknown1Cold BrewNo6PerrierNo2Craft SodaYes1Pibb ExtraYes1Canberry JuiceNo10Pomegranate DellegrinoYes1DasaniNo10Pomegranate DellegrinoYes1Diet Bary's Root BeerNo1PoweradeYes5Diet CokeNo10Red BullYes6Diet PapsiNo10Red BullYes2Diet CokeNo2Root BeerYes7Eargy DrinkYes2Root BeerYes7EspressoNo2San PellegrinoYes4FantaYes10Seltzer WaterNo1Favored LatteNo31Shirdy TempleYes2Fountain DrinkYes29Simply Apple JuiceNo2Gold Peak Green TeaYes3Sobe Life WaterNo2Gold Peak Green TeaYes3Sobe Life WaterNo2Gold Peak Green TeaYes3Sobe Life WaterNo1Gold Peak Sweet TeaYes3Sobe Life WaterNo1Gold Peak Sweet TeaYes4Sparkling Ginger Lime LineYes1Herbal TeaNo1Sparkling Ginger Lime Line< | Coke | Yes | 27 | Peach Tea | Yes | 1 |
| Coke ZeroNo2Pepsi ProductsUnknown1Cold BrewNo6PerrierNo2Craft SodaYes1Pibb ExtraYes1Craft SodaNo3Pink LemonadeYes1DasaniNo10Pomegranate JuiceNo1DrinkUnknown51Pomegranate JuiceNo1Diet Barg's Root BeerNo1Pomegranate JuiceNo1Diet CokeNo10Red BullYes5Diet CokeNo10Red BullYes6Diet PepsiNo10RockstarYes2Energy DrinkYes2RootbeerYes4EspressoNo2San PellegrinoYes4Flavored LatteNo31Shirley TempleYes9Flavored TeaYes2Simply LemonadeYes2GatoradeYes3Simply LemonadeYes2GatoradeYes3Sobe Life WaterNo1Gold Peak Green TeaYes1SnappleYes2Gold Peak Green TeaYes3Sobe Life WaterNo1Gold Peak Sweet TeaYes3Sobe Life WaterNo1Gold Peak Sweet TeaYes1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Herbal | Coke Products | Unknown | 2 | Pepsi | Yes | 11 |
| Cold Brew No 6 Perrier No 2 Craft Soda Yes 1 Pibb Extra Yes 1 Cranberry Juice No 3 Pink Lemonade Yes 1 Dasani No 10 Pomegranate Pellegrino Yes 1 Dirth Bary's Root Beer No 1 Powerade Yes 7 Diet Bary's Root Beer No 10 Red Bull Yes 5 Diet Pepsi No 10 Red Bull Yes 2 Energy Drink Yes 2 Rockstar Yes 7 Espresso No 2 San Pellegrino Yes 4 Fanta Yes 6 Sirrey Temple Yes 9 Fountain Drink Yes 3 Simply Apple Juice No 2 Gatorade Yes 3 Simply Yonage No 1 Gold Peak Sweet Tea Yes 3 Sobe Life Water No <t< td=""><td>Coke Zero</td><td>No</td><td>2</td><td>Pepsi Products</td><td>Unknown</td><td>1</td></t<> | Coke Zero | No | 2 | Pepsi Products | Unknown | 1 |
| Craft SodaYes1Pibb ExtraYes1Cramberry JuiceNo3Pink LemonadeYes1DasamiNo10Pomegranate JuiceNo1DrinkUnknown51Pomegranate PellegrinoYes7Diet Barg's Root BeerNo1PoweradeYes7Diet CokeNo27Raspberry TeaYes5Diet CokeNo10Red BullYes6Dr. PepperYes2RootbeerYes7EapressoNo2San PellegrinoYes4FantaYes10Selzer WaterNo1Flavored LatteNo31Shirley TempleYes9Flavored TeaYes3Simply LemonadeYes2GatoradeYes6Sirray MistYes2GatoradeYes3Simply LemonadeYes2Gold Peak Green TeaYes3Simply LemonadeYes2Gold Peak Green TeaYes3Sobe Life WaterNo1Gold Peak Green TeaNo1SodaUnknown32Green TeaNo1Soparking Ginger Line JuiceYes1Herbal TeaNo1Sparking Ginger Line JuiceYes1Horbal TeaNo1Sparking Ginger Line JuiceYes1Horbal TeaNo1Sparking Ginger Line JuiceYes1 </td <td>Cold Brew</td> <td>No</td> <td>6</td> <td>Perrier</td> <td>No</td> <td>2</td> | Cold Brew | No | 6 | Perrier | No | 2 |
| Cramberry Juice No 3 Pink Lemonade Yes 1 Dasani No 10 Pomegranate Puice No 1 Drink Unknown 51 Pomegranate Puice No 1 Diet Barq's Root Beer No 1 Powerade Yes 7 Diet Ocke No 27 Raspberry Tea Yes 6 Diet Pepsi No 10 Red Bull Yes 2 Energy Drink Yes 2 Rootstar Yes 2 Eapresso No 2 San Pellegrino Yes 4 Flavored Latte No 31 Shirley Temple Yes 9 Fountain Drink Yes 29 Simply Apple Juice No 2 Gatorade Yes 3 Sobe Life Water No 1 Gold Peak Green Tea Yes 3 Sobe Life Water No 2 Graper Tui Juice Unknown 1 Soparkling Ginger Line Jui | Craft Soda | Yes | 1 | Pibb Extra | Yes | 1 |
| Dasani No 10 Pomegranate Julice No 1 Drink Unknown 51 Pomegranate Pellegrino Yes 1 Diet Barq's Root Beer No 1 Powerade Yes 5 Diet Coke No 27 Raspberry Tea Yes 5 Diet Coke No 10 Red Bull Yes 6 Dr. Pepper Yes 2 Rootkstar Yes 2 Eargy Drink Yes 10 Seltzer Water No 1 Flavored Late No 31 Shirley Temple Yes 2 Flavored Tea Yes 29 Simply Apple Juice No 2 Fourtain Drink Yes 3 Simply Lemonade Yes 2 Gatorade Yes 3 Simply Apple Juice No 2 Gatorade Yes 3 Sobe Life Water No 2 Gatorade Yes 3 Sobe Life Water No <td>Cranberry Juice</td> <td>No</td> <td>3</td> <td>Pink Lemonade</td> <td>Yes</td> <td>1</td> | Cranberry Juice | No | 3 | Pink Lemonade | Yes | 1 |
| Drink Unknown 51 Pomegranate Pellegrino Yes 1 Diet Barg's Root Beer No 1 Powerade Yes 7 Diet Coke No 27 Raspberry Tea Yes 5 Diet Coke No 10 Red Bull Yes 6 Dr. Pepper Yes 22 Rockstar Yes 7 Expresso No 2 San Pellegrino Yes 4 Fanta Yes 10 Seltzer Water No 1 Flavored Latte No 31 Shirley Temple Yes 9 Fountain Drink Yes 6 Sirmply Apple Juice No 2 Gatorade Yes 6 Simply Apple Juice No 1 Gold Peak Green Tea Yes 5 Smart Water No 1 Gold Peak Sweet Tea Yes 3 Sobe Life Water No 1 Gold Peak Sweet Tea No 1 Sparkling Cimer Lime Ju | Dasani | No | 10 | Pomegranate Juice | No | 1 |
| Dief Bard S Kolor beer No 1 Powerlade res / Dief Coke No 277 Raspberry Tea Yes 5 Dief Coke No 277 Raspberry Tea Yes 6 Dief Pepsi No 10 Red Bull Yes 6 Dief Pepsi No 21 Rockstar Yes 2 Expresso No 2 Rockstar Yes 7 Espresso No 2 San Pellegrino Yes 4 Fanta Yes 10 Seltzer Water No 1 Flavored Latte No 31 Shinley Temple Yes 1 Flavored Tea Yes 6 Fountain Drink Yes 29 Simply Apple Juice No 2 Fruit Punch Yes 3 Simply Lemonade Yes 2 Gatorade Yes 6 Ginger Ale Yes 5 Smart Water No 2 Ginger Ale Yes 3 Simply Lemonade Yes 2 Gold Peak Green Tea Yes 3 Gold Peak Sweet Tea Yes 3 Green Tea No 1 Sobe Life Water No 2 Graefrait Juice Unknown 1 Soda Unknown 3 Green Tea No 1 Graefrait Juice Unknown 2 Green Tea No 1 Graefrait Juice Yes 4 Hor Chocolate No 9 Sprite Yes 1 Hor Chocolate No 9 Sprite Yes 1 Hot Chocolate No 9 Sprite Yes 1 Hot Checolate Yes 1 Hubert's Lemonade Yes 2 Strawberry Lime Unknown 1 Hot Chocolate No 9 Sprite Yes 1 Hot Clear No 14 Strawberry Lemonade Yes 2 Strawberry Lime Unknown 1 Sparkling Cinger Drink Unknown 1 Hot Chocolate No 9 Sprite Yes 1 Hubert's Lemonade Yes 1 Hubert's Lemonade Yes 1 Hubert's Lemonade Yes 1 Strawberry Lemonade Yes 1 Jarritos Yes 1 Jarritos Yes 2 Strawberry Lemonade Yes 1 Jarritos Yes 2 Strawberry Lemonade Yes 1 Jarritos Yes 2 Strawberry Lemonade Yes 1 Jarritos Yes 3 Strawberry Lemonade Yes 1 Jarritos Yes 3 Strawberry Lemonade Yes 1 Jarritos Yes 3 Strawberry Lemonade Yes 3 Jarritos Yes 3 Strawberry Lemonade Yes 4 Strawberry | Drink | Unknown | 51 | Pomegranate Pellegrino | Yes | 1 |
| Diet CokeNo27Rasport y teaTes3Diet PepsiNo10Red BullYes6Dr. PepperYes22RockstarYes2Energy DrinkYes2San PellegrinoYes4EspressoNo2San PellegrinoYes4FantaYes10Seltzer WaterNo1Flavored LatteNo31Shirley TempleYes9Fountain DrinkYes29Simply Apple JuliceNo2GatoradeYes6Sierral MistYes2GatoradeYes6Simply LemonadeYes2Gold Peak Green TeaYes3Sibple (Yes1Gold Peak Sweet TeaYes3Sobe Life WaterNo2Graper LeaNo1Soy MilkNo1Green TeaNo1Soy MilkNo1Graper LeaNo1Soy MilkNo1Herbal TeaNo1Sparkling Ginger Line JuiceYes1Herbal TeaNo1Sparkling WaterNo1Horest TeaYes4Sparkling Ginger Line JuiceYes1Horest TeaNo1Sparkling Ginger Line JuiceYes1Horest TeaNo1Sparkling Ginger Line JuiceYes1Horest TeaNo1Sparkling Ginage DrinkUnknown1Horest Tea | Diet Barq s Root Beer | No | 1 | Powerade Boomhanny Teo | Yes | / |
| Die TepperYes22Red BuliTes0Dr. PepperYes22RockstarYes2EspressoNo2San PellegrinoYes4EspressoNo2San PellegrinoYes4FantaYes10Seltzer WaterNo1Flavored LatteNo31Shirley TempleYes9Fountain DrinkYes29Simply Apple JuiceNo2GatoradeYes6Simply Apple JuiceNo2GatoradeYes5Smart WaterNo1Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Grapefruit JuiceUnknown1SodaUnknown32Grapefruit JuiceUnknown1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Horest TeaYes4Sparkling WaterNo1Horest TeaNo1Sparkling Orange DrinkUnknown1Horest TeaNo1Sparkling Orange DrinkUnknown1Hot CiderYes1Sparkling Orange DrinkUnknown1Hot CiderYes1Sparkling Orange DrinkUnknown1Hot CiderYes1Sparkling Orange DrinkNo1Hot CiderYes1 | Diet Coke | No | 27 | Raspberry rea | Vac | 5 |
| Dr. reportres22Rockstaftres2Energy DrinkYes2RootbeerYes7EspressoNo2San PellegrinoYes4FantaYes10Seltzer WaterNo1Flavored LatteNo31Shirley TempleYes1Flavored TeaYes29Simply Apple JuiceNo2Fountain DrinkYes29Simply Apple JuiceNo2GatoradeYes3Simply OrangeNo2GatoradeYes5Smart WaterNo1Gold Peak Green TeaYes1StappleYes2Gold Peak Green TeaYes3Sobe Life WaterNo2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Green TeaNo1SodaUnknown32Green TeaNo1Sparkling Ginger Lime JuiceYes1Green TeaNo1Sparkling WaterNo1Green TeaNo1Sparkling WaterNo1Horbal TeaNo1Sparkling WaterNo1Horbal TeaNo1Sparkling VarieYes2Horbal TeaNo1Sparkling VarieYes1Horbal TeaNo1Sparkling WaterNo1Horbal TeaNo1Sparkling VarieYes1Hot ChocolateNo </td <td>Dr. Penner</td> <td>Vec</td> <td>22</td> <td>Rockstar</td> <td>Vec</td> <td>2</td> | Dr. Penner | Vec | 22 | Rockstar | Vec | 2 |
| Energy Fund.Fo2San PellegrinoYes1FantaYes10Seltzer WaterNo1Flavored LatteNo31Shirley TempleYes1Flavored LatteNo31Shirley TempleYes9Fountain DrinkYes6Sierra MistYes9Fouti PunchYes3Simply Apple JuiceNo2GatoradeYes6Simply Apple JuiceNo2Gold Peak Green TeaYes5Smart WaterNo1Gold Peak Green TeaYes3Sobe Life WaterNo2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Horest TeaNo1Sparkling WaterNo1Horest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hot TeaNo14Stewart's SodaYes1Hot CiderYes1Sweet TeaYes14Hot CiderYes1TeaNo16Hubert's LemonadeYes1TeaNo16< | Energy Drink | Yes | 22 | Rootbeer | Yes | 7 |
| FantaYes10Seltzer WaterNo1Flavored LatteNo31Shirley TempleYes1Flavored TeaYes6Sierra MistYes9Fountain DrinkYes29Simply Apple JuiceNo2Fruit PunchYes3Simply Apple JuiceNo2GatoradeYes6Simply Apple JuiceNo2Gold Peak Green TeaYes5Smart WaterNo1Gold Peak Green TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1Grapefruit JuiceUnknown1Soy MilkNo1Grapefruit JuiceNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Hi-CYes4Sparkling MaterNo1Hot ChocolateNo9SpriteYes24Hot CiderYes1Sprite ZerooNo1Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes1Sprite ZeroNo1Hot CareYes1Sprite ZeroNo1Hot CareYes1Stewart's SodaYes1Hot CareYes1Stewart's SodaYes1Hot Car | Espresso | No | 2 | San Pellegrino | Yes | 4 |
| Flavored LatteNo31Shirley TempleYes1Flavored TeaYes6Sierra MistYes9Fountain DrinkYes29Simply Apple JuiceNo2Fruit PunchYes3Simply CanageNo2GatoradeYes6Simply CanageNo2Ginger AleYes5Smart WaterNo2Gold Peak Green TeaYes1SnappleYes2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Hi-CYes4Sparkling Ginger Lime JuiceYes1Horest TeaNo1Sparkling Orange DrinkUnknown1Hot ChocolateNo9Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes1Stewart's SodaYes1IBC Cream SodaYes1TeaNo1IBC CrootheerYes1TeaNo2IBC Cream SodaYes1TeaNo2Igc Cardino AdaYes1TeaNo1IBC Cream SodaYes1TeaNo1IBC Cream SodaYes <t< td=""><td>Fanta</td><td>Yes</td><td>10</td><td>Seltzer Water</td><td>No</td><td>1</td></t<> | Fanta | Yes | 10 | Seltzer Water | No | 1 |
| Flavored TeaYes9Flavored TeaYes29Simply Apple JuiceNo2Fountain DrinkYes3Simply LemonadeYes2GatoradeYes6Simply DrangeNo2GatoradeYes5Smart WaterNo1Gold Peak Green TeaYes1Sobe Life WaterNo2Gold Peak Green TeaYes3Sobe Life WaterNo2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Green TeaNo1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Hi-CYes4Sparkling WaterNo1Horest TeaNo1Sparkling WaterNo1Hot ChocolateNo9SpriteYes24Hot ChocolateNo14Stewart's SodaYes1Hubert's LemonadeYes1TeaNo14IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo1IzaritosYe | Flavored Latte | No | 31 | Shirley Temple | Yes | 1 |
| Fountain DrinkYes29Simply Apple JuiceNo2Fruit PunchYes3Simply CrangeNo2GatoradeYes6Simply OrangeNo1Ginger AleYes5Smart WaterNo1Gold Peak Green TeaYes1SnappleYes2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling UareeYes1Hot ChoclateNo1Sparkling WaterNo1Hot CiderYes1Sprite ZeroNo1Hot CiderYes1Sweet TeaYes1Hubert's LemonadeYes1Sweet TeaNo1IBC Cream SodaYes1Sweet TeaNo1Hot CiderYes1TeaNo91Hot CiderYes1Sweet TeaNo1Hot CiderYes1Tomato JuiceNo9IBC Cream SodaYes1TeaNo2IBC Cream SodaYes1Tomato JuiceNo2IzaritosYes2Tromato JuiceNo16JarritosYes5Unsweet Tea< | Flavored Tea | Yes | 6 | Sierra Mist | Yes | 9 |
| Fruit PunchYes3Simply CrangeYes2GatoradeYes6Simply OrangeNo2Ginger AleYes5Smart WaterNo1Gold Peak Green TeaYes1SnappleYes2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Hot ChocolateNo1Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot ClacerYes1Sprite ZeroNo1Hubert's LemonadeYes1Stewart's SodaYes14BC Cream SodaYes1TeaNo14BC Cream SodaYes1TeaNo14IBC Cream SodaYes1Tomato JuiceNo2IzzeYes1Tomato JuiceNo22IzzeYes5Unsweet TeaNo16JarritosYes5Unsweetned TeaNo10JuriceUnknown5Vitamin WaterYes4JarritosYes5Unsweetned TeaNo29JuriceUnknown <td>Fountain Drink</td> <td>Yes</td> <td>29</td> <td>Simply Apple Juice</td> <td>No</td> <td>2</td> | Fountain Drink | Yes | 29 | Simply Apple Juice | No | 2 |
| GatoradeYes6Simply OrangeNo2Ginger AleYes5Smart WaterNo1Gold Peak Green TeaYes1SnappleYes2Gold Peak Green TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Uine JuiceYes1Hi-CYes4Sparkling WaterNo1Honest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot ChecolateNo14Stewart's SodaYes1Huber's LemonadeYes1Stewart's SodaYes14IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo1IBC Cream SodaYes1TeaNo2Ized CoffeeNo2Thai TeaNo2IzationsYes31TeaNo1Ized CoffeeNo2Thai TeaNo16IzationsYes5Unsweet TeaNo10Ized CoffeeNo2Tropicana LemonadeYes1Ized CoffeeNo2Uins | Fruit Punch | Yes | 3 | Simply Lemonade | Yes | 2 |
| Ginger AleYes5Smart WaterNo1Gold Peak Green TeaYes1SnappleYes2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Uine JuiceYes1Honest TeaUnknown2Sparkling WaterNo1Honest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes1Sweet TeaNo1BC Cream SodaYes1Sweet TeaNo9Idalian SodaYes1TeaNo14IBC RootbeerYes1TeaNo9IzatiosYes1Tomato JuiceNo9IzatiosYes2Tropicana LemonadeYes1IzatiosYes5Unsweetneed TeaNo10JuriceUnknown2WaterYes4KombuchaNo2WaterNo22JuritosYes5Unsweetneed TeaNo10JuriceUnknown1Yoo-hoo </td <td>Gatorade</td> <td>Yes</td> <td>6</td> <td>Simply Orange</td> <td>No</td> <td>2</td> | Gatorade | Yes | 6 | Simply Orange | No | 2 |
| Gold Peak Green TeaYes1SnappleYes2Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling UniceYes1Horest TeaNo1Sparkling WaterNo1Hot ChocolateNo9SpriteYes2Hot CicderYes1Stewart's SodaYes1Hoters LemonadeYes1Stewart's SodaYes1Hubert's LemonadeYes1Sweet TeaNo9IBC Cream SodaYes1TeaNo9Iced CoffeeNo2Thai TeaNo9Icad SodaYes1Tomato JuiceNo9IzaritosYes2Tropicana LemonadeYes1JarritosNo2WaterNo10JuiceUnknown5Unsweet TeaNo2Yes5Unsweet TeaNo10JuiceNo2WaterNo29LacroixNo1Yoo-hooYes10 | Ginger Ale | Yes | 5 | Smart Water | No | 1 |
| Gold Peak Sweet TeaYes3Sobe Life WaterNo2Grapefruit JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Horest TeaNo1Sparkling Orange DrinkUnknown1Horest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot ChocolateNo14Stewart's SodaYes1Hoter's LemonadeYes1Sperite ZeroNo1Hubert's LemonadeYes1Sweet TeaNo9IBC Cream SodaYes1TeaNo9Ized CoffeeNo2Thai TeaNo9Ized CoffeeNo2Tomato JuiceNo2IzzeYes5Unsweetned TeaNo10JuritosYes5Unsweetned TeaNo10JuiceUnknown2WaterNo29LacroixNo1Yoo-hooYes1 | Gold Peak Green Tea | Yes | 1 | Snapple | Yes | 2 |
| Graperfult JuiceUnknown1SodaUnknown32Green TeaNo1Soy MilkNo1GT KombuchaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Uine JuiceYes1Horest TeaNo1Sparkling WaterNo1Honest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot CiderYes1Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hot TeaNo14Stewart's SodaYes14IBC Cream SodaYes1TeaNo9IBC Cream SodaYes1TeaNo9Ized CoffeeNo2Thai TeaNo16Izalian SodaYes1Tomato JuiceNo2IzzeYes5Unsweetned TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Gold Peak Sweet Tea | Yes | 3 | Sobe Life Water | No | 2 |
| Green reaNo1Soy Milk Sparkling Ginger Lime JuiceNo1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Herbal TeaNo1Sparkling Ginger Lime JuiceYes1Hi-CYes4Sparkling WaterNo1Honest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot TeaYes1Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hot TeaNo14Stewart's SodaYes1Hot Cream SodaYes1Sweet TeaNo9IBC Cream SodaYes1TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo10JarritosYes5Unsweet need TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Graperfult Juice | Unknown | 1 | Soda | Unknown | 32 |
| Of KonductiaNo1Sparkling UniceNo1Herbal TeaNo1Sparkling Line JuiceYes1Hi-CYes4Sparkling WaterNo1Honest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot CicolateNo9Sprite ZeroNo1Hot CiderYes1Stewart's SodaYes1Hubert's LemonadeYes2Strawberry LemonadeYes4IBC Cream SodaYes1Sweet TeaYes14IBC CootbeerYes1TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzeriosYes5Unsweetmed TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | GT Kombucha | No | 1 | Soy Milk Sparkling Ginger Lime Juice | NO | 1 |
| Initial ItalNo1Sparkling VaterIts1Horest TeaUnknown2Sparkling WaterNo1Hot ChocolateNo9SpriteYes24Hot ChocolateNo9Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes2Strawberry LemonadeYes4IBC Cream SodaYes1TeaNo9IBC Cream SodaYes1TeaNo9Iad CoffeeNo2Thai TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes5Unsweetned TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Herbal Tea | No | 1 | Sparkling Lime Juice | Vec | 1 |
| InternationalInternationalInternationalInternationalHonest TeaUnknown2Sparkling Orange DrinkUnknown1Hot ChocolateNo9SpriteYes24Hot CiderYes1Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes2Strawberry LemonadeYes4BC Cream SodaYes1Sweet TeaYes14IBC RootbeerYes1TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JuriceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Hi-C | Yes | 4 | Sparkling Water | No | 1 |
| Hot ChocolateNo9SpriteYes24Hot CiderYes1Sprite ZeroNo1Hot CiderYes1Sprite ZeroNo1Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes2Strawberry LemonadeYes4IBC Cream SodaYes1Sweet TeaYes14IBC Cream SodaYes1TeaNo9Iecd CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetneed TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Honest Tea | Unknown | 2 | Sparkling Orange Drink | Unknown | 1 |
| Hot CiderYes1Sprite ZeroNo1Hot CiderNo14Stewart's SodaYes1Hubert's LemonadeYes2Strawberry LemonadeYes4IBC Cream SodaYes1Sweet TeaYes14IBC RootbeerYes1TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes5Unsweetned TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Hot Chocolate | No | 9 | Sprite | Yes | 24 |
| Hot TeaNo14Stewart's SodaYes1Hubert's LemonadeYes2Strawberry LemonadeYes4IBC Cream SodaYes1Sweet TeaYes14IBC RootbeerYes1TeaNo9Ied CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetned TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Hot Cider | Yes | 1 | Sprite Zero | No | 1 |
| Hubert's LemonadeYes2Strawberry LemonadeYes4IBC Cream SodaYes1Sweet TeaYes14IBC RootbeerYes1TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetened TeaNo10JuiceUnknown5Vitanin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Hot Tea | No | 14 | Stewart's Soda | Yes | 1 |
| IBC Cream SodaYes1Sweet TeaYes14IBC RootbeerYes1TeaNo9Iede CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetened TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Hubert's Lemonade | Yes | 2 | Strawberry Lemonade | Yes | 4 |
| IBC RootbeerYes1TeaNo9Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetnend TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | IBC Cream Soda | Yes | 1 | Sweet Tea | Yes | 14 |
| Iced CoffeeNo2Thai TeaNo16Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetened TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | IBC Rootbeer | Yes | 1 | Tea | No | 9 |
| Italian SodaYes1Tomato JuiceNo2IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweetened TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Iced Coffee | No | 2 | Thai Tea | No | 16 |
| IzzeYes2Tropicana LemonadeYes1JarritosYes5Unsweitened TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Italian Soda | Yes | 1 | Tomato Juice | No | 2 |
| JarritosYes5Unsweetened TeaNo10JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Izze | Yes | 2 | Tropicana Lemonade | Yes | 1 |
| JuiceUnknown5Vitamin WaterYes4KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Jarritos | Yes | 5 | Unsweetened Tea | No | 10 |
| KombuchaNo2WaterNo29LacroixNo1Yoo-hooYes1 | Juice | Unknown | 5 | Vitamin Water | Yes | 4 |
| Lacroix INO I YOO-hOO Yes I | Kombucha | NO | 2 | Water Marchae | NO | 29 |
| | Lacioix | 110 | 1 | 100-100 | 108 | 1 |

Table A3: Description of Items from OrderUp

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<u>Notes:</u> These items were collected weekly from menus on OrderUp from March 22, 2017 to October 25, 2017, for a total of 32 weeks of observations. On these online menus, some beverage menu items have a general name (e.g. soda), and the customer must choose a more specific item when they check out (e.g. Coke). The webscrape only saves initial menu item names, thus the taxed status of some items is unknown.

| | Coke | Coke | Diet Coke | Diet C | Coke | Pepsi | Pepsi | Diet Pepsi | Diet Pepsi | Mt. Dew | Mt. Dew |
|----------------------|---------|---------|-----------|---------|--------|---------|------------|------------|-------------|---------|----------|
| | 20oz | 2L | 20oz | 2I | | 20oz | 2L | 20oz | 2L | 20oz | 2L |
| Boulder \times Apr | 0.018 | -0.006 | 0.096 | -0.0 | 75 | 0.169 | -0.101 | 0.175 | -0.097 | 0.195 | -0.125 |
| | (0.140) | (0.212) | (0.122) | (0.18 | 39) (| (0.105) | (0.167) | (0.098) | (0.150) | (0.132) | (0.165) |
| Boulder $	imes$ Aug | 1.670 | 1.424 | 0.213 | 0.21 | 6 | 1.634 | 1.528 | 0.262 | 0.215 | 1.696 | 1.664 |
| | (0.204) | (0.191) | (0.155) | (0.21 | (2) | (0.195) | (0.207) | (0.154) | (0.172) | (0.227) | (0.207) |
| Boulder $	imes$ Oct | 1.462 | 1.370 | 0.218 | 0.16 | 59 | 1.797 | 1.536 | 0.213 | 0.189 | 1.784 | 1.572 |
| | (0.209) | (0.199) | (0.150) | (0.19 | 92) (| (0.206) | (0.205) | (0.143) | (0.188) | (0.211) | (0.213) |
| N | 227 | 247 | 222 | 23 | 8 | 222 | 224 | 218 | 210 | 222 | 214 |
| N x T | 700 | 712 | 685 | 66 | 9 | 708 | 662 | 685 | 612 | 696 | 628 |
| Mean | 9.148 | 3.227 | 9.172 | 3.22 | 25 | 9.247 | 3.156 | 9.272 | 3.141 | 9.249 | 3.16 |
| R^2 | 0.875 | 0.879 | 0.844 | 0.85 | 54 | 0.87 | 0.874 | 0.874 | 0.824 | 0.865 | 0.891 |
| | | | | | | | | | | | |
| | Sprite | Sprite | 7 Up | 7 Up | Red B | ull S | F Red Bull | Gatorade | Arizona Tea | Dasani | Aquafina |
| | 20oz | 2L | 20oz | 2L | 8.402 | Z | 8.4oz | 20oz | 23oz | 20oz | 20oz |
| Boulder \times Apr | 0.028 | -0.046 | -0.177 | -0.093 | -1.82 | 0 | -2.130 | -0.559 | -0.717 | -0.209 | -0.058 |
| | (0.131) | (0.265) | (0.253) | (0.184) | (0.676 | 6) | (0.733) | (1.261) | (0.407) | (0.217) | (0.206) |
| Boulder $	imes$ Aug | 1.642 | 1.526 | 1.312 | 1.394 | 1.394 | 4 | 0.083 | 0.948 | 1.661 | 0.032 | 0.212 |
| | (0.207) | (0.211) | (0.381) | (0.263) | (0.355 | 5) | (0.657) | (0.391) | (0.248) | (0.153) | (0.278) |
| Boulder \times Oct | 1.504 | 1.457 | 1.128 | 1.446 | 1.243 | 3 | 0.137 | 0.849 | 1.829 | 0.037 | -0.030 |
| | (0.207) | (0.215) | (0.315) | (0.244) | (0.401 | 1) | (0.444) | (0.348) | (0.319) | (0.167) | (0.123) |
| N | 223 | 241 | 211 | 214 | 256 | | 250 | 197 | 197 | 165 | 178 |
| N x T | 681 | 667 | 577 | 588 | 750 | 1 | 720 | 530 | 574 | 464 | 525 |
| Mean | 9.202 | 3.221 | 8.859 | 3.074 | 28.69 | 03 | 28.63 | 8.103 | 4.321 | 7.758 | 7.948 |
| R^2 | 0.875 | 0.894 | 0.877 | 0.824 | 0.792 | 2 | 0.621 | 0.803 | 0.778 | 0.939 | 0.899 |

Table A4: Heterogeneity in Pass-Through Estimates By Specific Items

<u>Notes</u>: Results in this table are calculated using products from the hand-collected retail data and the prices charged at the register. The dependent variable is the price in cents per ounce. Items that are taxed include Coke, Pepsi, Mountain Dew, Sprite, 7 Up, Red Bull, Gatorade, and Arizona Iced Tea. Untaxed items include Diet Coke, Diet Pepsi, Sugar Free (SF) Red Bull, Dasani Water, Aquafina Water. The estimates show the change in the number of cents per ounce of the retail price relative to the prices in June in Boulder County and Fort Collins. Standard errors, in parentheses, are clustered at the store level. Additional variables that are included, but not shown, are community fixed effects, month fixed effects, store fixed effects and product fixed effects. *N* represents the number of unique store specific items, *N x T* represents the number of unique store specific item observations across all waves. *Mean* is the pre-tax average price per ounce in cents.