

Appendix

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Appendix Table 1. Complete list of search terms

Search order	Search terms ^a	Number of articles retrieved from each search	Number of unique (non-duplicate) articles retrieved from each search
1st	sugary drink <u>or</u> sugar tax	124	124
2nd	soda tax	130	55
3rd	sugar sweetened beverage	49	12
4th	2H	72	19
5th	2D	27	1
6th	health equity	109	3
7th	heath equity fund	29	1
8th	big soda	48	2
9th	“Healthy Boulder Kids”	72	4
10th	kids <u>and</u> soda	97	0
11th	kids <u>and</u> sugar	96	3
Total	-		224 ^b

Note: This table shows the complete list of search terms used to search *Daily Camera* articles in the NewsBank database, order in which they were searched, and results for number of articles retrieved and screened.

^a Filter: Published within the date range of 1/1/2016 to 12/31/2018.

^b A total of 56 articles were not relevant, and 16 mentioned the tax only peripherally and were not included in the analysis.

Appendix Table 2. List of all retrieved news articles from the *Daily Camera*

Date	Author(s)	Title
4/21/16	Charlie Brennan	Excise tax on soda, sugary drinks could make it to Boulder ballot
4/29/16	Wayne Pilger	Wayne Pilger: Boulder follies piling up
5/3/16	Lynn Gilbert	Lynn Gilbert: For healthy kids, support tax on sugary drinks
5/5/16	Larry Yokell	Larry Yokell: More excise taxes for Boulder
5/9/16	Victoria Olson	Victoria Olson: Support ballot issue on sugary drinks
6/10/16	Nicole Rajpal	Nicole Rajpal: Support sugary drinks ballot initiative
6/25/16	Jorge de Santiago	Jorge De Santiago: Join Healthy Boulder Kids ballot initiative
6/27/16	Carah Wertheimer	Sugary-drinks excise tax appears headed for Boulder ballot
7/2/16	Dave Krieger	Editorial: In defense of ice cream
7/11/16	Alex Burness	Checking in on Boulder's four citizen-initiated ballot petitions
7/21/16	M.C. Sleater	M.C. Sleater: Who is behind the sugary drinks ballot issue?
7/19/16	Alex Burness	Boulder council rejects city attorney's advice on sugary-drink tax's ballot language
7/23/16	A. Allyn Harker	A. Allyn Harker: Obesity, diabetes on the rise in Boulder
7/23/16	Eric Harker	Dr. Eric Harker: Black Lives Matter: A public health perspective
8/2/16	Alex Burness	Boulder council sends term limits, sugary drink tax to ballot — but passes on pay raise
8/7/16	Kristen Daly	Kristen Daly: Clarifying information about sugary drinks, Tuesday's meeting
8/8/16	Alex Burness	Citizens challenge validity of Boulder's petition-backed ballot measures
8/10/16	Alex Burness	Boulder sets hearings for ballot-measure protests
8/16/16	Alex Burness	With protest unsettled, Boulder council delays final action on soda tax ballot measure
8/18/16	Alex Burness	Boulder hears challenges to citizen-backed ballot measures
8/22/16	Alex Burness	Boulder voters allege phone poll about soda tax was thinly veiled advocacy
8/23/16	Jose D. Beteta	Jose D. Beteta: Latino Chamber supports sugary drink tax
8/23/16	Alex Burness	Backers of Boulder soda tax admit to using phone poll to test opposition rhetoric
8/24/16	Jim Martin	Jim Martin: Big Soda is Goliath
8/25/16	Alex Burness	Boulder eyes study showing soda tax cuts consumption in low income neighborhoods
8/29/16	Alex Burness	American Beverage Association begins phone polling on Boulder's soda tax
8/29/16	Alex Burness	Boulder clerk rejects soda tax protest, says ballot petition 'not deceptive'
8/27/16	Dave Krieger	Editorial: Let Boulder vote on sugary drinks tax
9/2/16	Wendy Peters Moschetti	Wendy Peters Moschetti: Confront the role of sugar
9/5/16	Camera Staff	Judge to hear appeal in protest of Boulder soda-tax ballot issue
9/6/16	Bear and Mitchell Byers	Judge clears way for soda tax to appear on Boulder ballot
9/9/16	Alex Burness	Big money pours into 'vigorous' Boulder soda-tax fight
9/14/16	Alex Burness	American Beverage Association debuts Boulder coalition against sugary drink tax
9/16/16	Editorial Advisory Board	From the Editorial Advisory Board : Sugary drinks
9/16/16	Daniel Booth	Daniel Booth: Were restaurants subsidized by 'Big Sugar'?
9/16/16	David Hazen	David Hazen: Boycott these businesses
9/17/16	Alex Bogusky	Alex Bogusky : Let's stop getting sicker
9/18/16	Amy Bounds	Boulder County Democrats endorse Boulder's sugary drink tax

Date	Author(s)	Title
9/21/16	Alex Burness	Boulder businesses say they were duped by soda industry into joining anti-tax campaign
9/26/16	Bob Greenlee	Bob Greenlee: Good intentions gone astray ?
9/27/16	Alex Burness	High spending continues in fight over sugary drink tax in Boulder
9/27/16	Jim Martin	Jim Martin: Big Soda's latest scam
9/27/16	Steve Fenberg, Edie Hooton	Steve Fenberg and Edie Hooton: Counter Big Soda with democracy
9/27/16	George Narcavage	George Narcavage: A tax on poor people
9/28/16	Eben Carsey	Eben Carsey : A healthier future for all kid s
10/1/16	Matthew Smith	Matthew Smith: Students against sugary drinks tax
10/4/16	Carolyn J. Tabak	Carolyn J. Tabak: Passage of 2H critical for children's health
10/12/16	Alex Burness	Fight over sugary drink tax is Boulder's most expensive campaign ever
10/15/16	Alex Burness	Boulder voters could find tax on sugary drinks to their taste
10/15/16		Boulder Issue 2H: Sugar-sweetened beverages tax
10/18/16	Spense Havlick	Spense Havlick: Unscrambling election confusion
10/19/16	Tina Marquis	Tina Marquis: Help close the health gap with 2H
10/20/16	Alex Burness	Bernie Sanders tells soda lobby to remove him from anti-tax ads
10/20/16	Dave Krieger	Editorial: Boulder should lead on sugary drinks
10/20/16	Dennis Zuiker	Dennis Zuiker: Get out of our lives and leave us alone
10/20/16	Simon Smith	Simon Smith: Yes on Amendment 72 and Issue 2H for a healthier community
10/20/16	Dennis Lewis	Dennis Lewis: Sugar attacks oral health
10/20/16	Kyle Chessman	Kyle Chessman: 2H against the concept of personal liberty
10/22/16	John Hayes	John Hayes: Sugary drinks tax will hurt businesses
10/24/16	Meg Collins	Meg Collins: Where's the money coming from to back 2H?
10/25/16	Alex Burness	Fundraising over Boulder soda tax fight now at \$1.34M
10/25/16	David Kidd	David Kidd : No on 2H
10/25/16	Willow King	Willow King: Yes on 2H
10/26/16	Alex Burness	Bernie Sanders distances himself from anti-soda tax movement in Boulder
10/27/16	Alex Burness	Harvard : Sugary drink tax would cut disease rates, health care costs in Boulder
10/27/16	Alex Burness	Michael Bloomberg donates \$200,000 to group pushing Boulder soda tax
10/27/16	Alan Greenberg	Alan Greenberg : Vote yes on 2H
10/27/16	Evan Darling	Evan Darling : 2H goes too far
10/28/16	David Brandt	David Brandt: 2H is too selective
10/29/16	Ken and Kay Foelske	Ken and Kay Foelske: More carrot, less stick on sugary drinks
10/29/16	Stephen Thomas	Stephen Thomas: Support 2H for its health benefits
10/31/16	Phil Day	Phil Day : 2H is a slippery slope
11/1/16	Peter Arts	Peter Arts: 2H sets dangerous precedent
11/1/16	Jamba Dunn	Jamba Dunn: Unintended consequences of 2H
11/1/16	Christa Ambrose	Christa Ambrose: The sweet side of 2H
11/2/16	Alex Burness	Kombucha an unexpected casualty of Boulder sugary drink tax plan
11/2/16	Mary Dolores Young	Mary Dolores Young : Fight diabetes; yes on 2H
11/3/16	Dave Boylan	Dave Boylan: Saving us from ourselves
11/3/16	Alex Burness	Soda tax fight nearly twice as expensive as any other campaign in Boulder History
11/3/16	Robert Ito	Robert Ito: Find a better way than 2H

Date	Author(s)	Title
11/4/16	Alex Burness	With light proof, group against Boulder sugary drink tax questions opponent's funding
11/5/16	Nancy Brown	Nancy Brown: Some facts on sugary drinks from the American Heart Association
11/5/16	Jeffrey R. Metzger	Jeffrey R. Metzger: Reasons to oppose 2H
11/5/16	Richard Bixby	Richard Bixby : Halloween and 2H: What's wrong with this picture?
11/5/16	Lynn Gilbert, Eben Carsey	Lynn Gilbert and Eben Carsey : Soda tax is for kids
11/5/16	Sean Ahearn	Sean Ahearn: Tax backers trying to exert unnecessary control
11/5/16	Don Horton	Don Horton: What is the sound of disease prevention?
11/8/16	Amelia Arvesen	Boulder throws out election complaint against backers of sugary drink tax
11/8/16	Alex Burness	Boulder becomes nation's second city to vote in a soda tax
11/8/16	Mitchell Byars and John Fryar	Where to vote today in Boulder County
11/10/16	Julissa Soto	Julissa Soto: Tax on sugary beverages will help prevent type 2 diabetes
11/12/16	Jeff Zayach	Jeff Zayach: Boulder makes history
11/21/16	Alex Burness	Boulder passed the nation's steepest soda tax; now, to implement it
11/26/16	Elena Aranda	Elena Aranda: Boulder has a health equity problem
12/26/16	Sarah Kuta	Top 10 local news stories of 2016: No. 5 &md ash; Boulder voters approve sugary drink tax after costliest campaign in city history
12/29/16	Kevin Gilbert	Kevin Gilbert: Volunteers, community key to 2H's success
2/14/17	John Bear	Boulder department wants increased emphasis on combating poverty
2/27/17	Alex Burness	Boulder ponders how to spend revenue from upcoming soda tax
3/13/17	Jim Martin	Jim Martin: Soda tax should be spent as voters intended
3/18/17	Jane Brautigam	Jane S. Brautigam: Boulder will use soda tax for intended purpose
5/6/17	Alex Burness	Kombucha brewers, liquor stores and others plea for Boulder soda tax exemptions
5/16/17	Alex Burness	Boulder spares mixers and CU from soda tax; more amendments may come
5/19/17	Editorial Advisory Board	From the Editorial Advisory Board : Sugar off
5/20/17	Elizabeth Hernandez	Sugary drinks could go down the drain at CU Boulder dining halls
5/20/17	Matt Benjamin	Matt Benjamin: Investing in healthy kids
5/24/17	Alex Burness	Boulder convenes committee on sugary-drink tax revenue, seeks grantees
5/26/17	Lynn Gilbert	Lynn Gilbert: Let's not get bogged down implementing soda tax
5/27/17	Nicole Rajpal	Nicole Rajpal: Reject exemptions to soda tax
5/30/17	Kristen Daly	Kristen Daly : City Council should get out of the way of soda tax
5/31/17	Alex Burness	Tax backers slam Boulder, say CU exemption 'special tax break to Pepsi;
6/2/17	Allyn Harker	Allyn Harker: Don't let City Council cave on soda tax
6/5/17	Jose D. Beteta	Jose D. Beteta: When will Boulder take equality seriously ?
6/6/17	Lee Scriggins on behalf of Healthy Future Coalition	Lee Scriggins, et al.: Mixers should not be exempted from Boulder soda tax
6/8/17	Jamba Dunn	Jamba Dunn: Sugar an important energy source
6/9/17	Jake Williams	Jake Williams: A tax break for Pepsi at the expense of low-income families
6/16/17	Alex Burness	Apologizing for bad math, CU drops request for break from Boulder's new sugary drink tax

Date	Author(s)	Title
6/17/17	Carolyn J. Tabak	Carolyn J. Tabak: Science says no soda tax exemptions
7/6/17	Alex Burness	Safeway on label errors: 'Never any intent to make a profit' off Boulder sugary drink tax
7/15/17	Claudia Lewis	Claudia Lewis: Government overstep on sugar tax
8/24/17	Alex Burness	Projected soda tax revenue cut in half as Boulder plans how to spend it
2/27/18	Brian Coppom	Brian Coppom: Sugary drinks tax making fresh produce available for all
3/14/18	M. Thorne	M. Thorne: Boulder council brings excessive spending , higher taxes
5/7/18	Alex Burness	For Boulder's 2018 ballot, fracking , broadband , soda-tax update up for discussion
5/8/18	Alex Burness	Boulder City Council refines broadband options, considers 2018 ballot measures
6/30/18	Shay Castle	One year on, critics haven't sweetened on Boulder's soda tax
7/6/18	Editorial Advisory Board	From the Editorial Advisory Board : Sugar tax not all sweetness for city
7/28/18	Jeff Zayach	Jeff Zayach: Sugary drink tax surplus should stay in Boulder, not go to industry
8/4/18	Richard Auletta	Richard Auletta: I just don't get the feeling Boulder wants us
8/10/18	Eric Harker	Eric Harker: As a doctor, I strongly favor sugary drink initiative
8/10/18	Heidi Marchi	Heidi Marchi: Boulder voters helped ensure better health
8/13/18	Shay Castle	Public to weigh in on 7 proposed ballot items for Boulder election
8/14/18	Shay Castle	Sugary drink tax revenue measure headed to Boulder ballots this November
8/19/18	Lindsey Loberg	Lindsey Loberg : Benefits of sugary drink tax funds are many
9/4/18	Shay Castle	Final Boulder City Council vote sends pollution tax, sugar sweetened beverage tax revenue measure to ballots
9/11/18	Chuck Wibby	Chuck Wibby : No good reason to let city keep surplus sugar tax money
9/17/18	Shay Castle	When a tax is not a tax: Boulder's sugary drink policy creates confusion
9/24/18	Alexander Harrity	Food assistance recipients can now double up on fruits and veggies at Whole Foods on Pearl Street in Boulder
9/29/18	Eben Carsey	Eben Carsey : Vote yes on 2D, the sugary drink tax
10/6/18	Quentin Young for the Editorial Board	Editorial: Not a fan of sugary drink tax? Don't take it out on Issue 2D.
10/11/18	Schivonne Keller	Schivonne Keller: Health Equity Fund helps people avoid diseases
10/12/18	Daily Camera	Boulder Ballot Issue 2D: Sugar-Sweetened Beverage Tax Revenues
10/18/18	Neal Norman	Neal Norman: Sugary drink tax helps provide access to nutritious food
10/20/18	Robyn Harmon	Robyn Harmon: Support health and equity with yes vote on Ballot Issue 2D
10/21/18	Sean Maher for the Camera	Sean Maher: Two local ballot issues worth a look
10/24/18	Signed by Lisa Atallah, executive director, Grove Foundation; Brian Coppom, executive director, Boulder County Farmers Markets; Hayden Dansky, executive director, Boulder	Nonprofit leaders unite in support of Boulder Issue 2D

Date	Author(s)	Title
	Food Rescue; Julie Van Domelen, executive director, Emergency Family Assistance Association; Ernest Duff, executive director, Dental Aid; Brenda Lyle, executive director, Family Learning Center; Debbie Pope, executive director, YWCA Boulder; Jennifer Shriver, development director, Community Cycles; Jorge De Santiago, executive director, El Centro Amistad; Simon Smith, president and CEO Clinica Family Health.	
10/25/18	Debbie Pope	Debbie Pope: YWCA urges yes vote on 2D
10/27/18	Shay Castle	A tale of two taxes: High cost of sugary drinks in Boulder helps residents, but burdens businesses
10/27/18	Sharon Simmons	Sharon Simmons: Professional women support Boulder measure 2D
11/3/18	Quentin Young for the Editorial Board	Editorial: The editorial board 's 2018 endorsements
11/7/18	Shay Castle	Extra cash from Boulder's sugary drinks tax should fill gaps in health funding
11/7/18	Shay Castle	Boulder voters support keeping sugary drink tax revenue, funding health initiatives
12/5/18	Daily Camera	Health equity initiatives cleared for \$4.6M in 2019 Boulder sugary drinks tax funds

Appendix Table 3. Themes and their complete descriptions in the study codebook

Pro-tax themes	Description
Unethical actions of “Big Soda”	<ul style="list-style-type: none"> ● Unethical (e.g., deceptive) tactics of the American Beverage Association (ABA) and soda industry or expressed distrust of what Big Soda says. ● Targeted marketing: Big Soda’s preferential marketing to children, and children of color particularly, and communities of color. ● Comparisons of the soda industry to the tobacco industry.
Health	<ul style="list-style-type: none"> ● Child health and diet-related conditions: Epidemics of obesity or diabetes, children increasingly suffering from diet-related conditions, implications of these conditions for the lifecourse, and racial/ethnic or income disparities in these conditions. ● Health risks of sugar-sweetened beverage (SSB) consumption: Citing research on the health harms of SSBs, liquid sugar, or the primary ingredient in SSBs—sugar.
Healthcare costs	Costs borne by society from negative health effects of SSB consumption (e.g., burden of healthcare costs on society, cost-savings of improving health, lost productivity costs, and cost effectiveness of SSB taxes or projected savings).
Equity	<ul style="list-style-type: none"> ● Health disparities: Differences in diet-related health outcomes (e.g., diabetes, obesity, heart disease) or SSB consumption by race or ethnicity, nationally or locally; unequal access to healthy activities or health services. ● Health equity or racial and social justice: Mentioned explicitly, evening the playing field, and offering opportunities to promote justice and/or equity.
Funding benefits	(Potential) benefits from SSB tax revenue allocations, including opportunities to lessen health disparities and offer equitable programming for lower-income children and families. In 2018, programs funded by the Health Equity Fund.
Efficacy	Examples of SSB tax efficacy elsewhere (e.g., Berkeley, Mexico) or of other excise taxes (e.g., tobacco) on consumption.
Clarity	Rebuttal to the argument that the measure is confusing or difficult to implement.
Not regressive	Rebuttal to the argument that the SSB tax is regressive or arguing that an SSB tax is progressive or not regressive.
Not a grocery tax	Rebuttal to the argument that the tax amounts to a grocery tax.
Community	Benefits, brings together (e.g., funding in 2018), or is the right message for the Boulder community (i.e., tax sends the message that SSBs are unhealthy, and this is the type of community residents want that values health and equity for all).
Anti-tax themes	
Unnecessary	Boulder is already a healthy place, everyone already knows SSBs are unhealthy.
Government overreach	Government overreach (e.g., nanny state, not the role of government to tell people what to buy, paternalism) or slippery slope (e.g., will lead to taxing/banning other things like ice cream).
Responsibility	Personal choice/responsibility to choose what to eat or drink, parental authority (e.g., it should be up to parents to decide what to feed their children).
SSB tax does not work	SSB taxes do not work to reduce consumption; the tax is not doing what it is supposed to (e.g., tax revenues in first year and higher than expected tax revenues indicate the tax is not working to reduce consumption).
Economic	The tax hurts local business (e.g., there is already too much regulation in Boulder), will cause people to shop outside of Boulder, or results in a personal cost burden if it makes a preferred SSB too expensive.
Regressive	The tax will be paid by and add additional burden to poor families.
Confusing or burdensome to implement	<ul style="list-style-type: none"> ● Confusing: The measure is poorly written, confusing to businesses. ● The measure did not have a TABOR provision, which ABA argued it needed. ● Business uncertain about how will affect them (e.g., because it is vague). ● Implementation challenges: Consumers were charged for the cost of the tax when they should not have been, burden on businesses to implement. ● Boulder City government is not capable of managing or implementing.
Kombucha	The tax hurts kombucha businesses, which make lower or natural sugar drinks.

Pro-tax themes	Description
Grocery tax	The tax amounts to a grocery tax and will raise the price of all groceries. (The anti-group had “grocery tax” in its name. If only the name was mentioned, it was not coded.)
Neutral themes	
Politics	What the two campaigns are doing or how those actions interacts with the city government and courts (e.g., signature collection campaign, push polling, getting businesses to sign for support, role of city council in putting the measure on the ballot, wording of the measure, recommendations from city lawyer, description of Healthy Boulder Kids, ABA creation of the anti-campaign).
Campaign financing	How campaigns were financed, by whom, where money came from, and the fact that the campaign was the most expensive in city history.
Colorado’s Taxpayer Bill of Rights (TABOR)	Legality of the measure within Colorado tax law (ABA challenged in court leading up to ballot). In 2018, what would happen if the money were given back, why the measure was challenged, and whether an excise tax is legal.

ABA—American Beverage Association; SSB—sugar-sweetened beverage; TABOR—Taxpayer Bill of Rights

Appendix Table 4. Citations of articles from which quotes were presented

In-text number	Date	Article title	Shortened URL
1	10/11/18	Schivonne Keller: Health Equity Fund helps people avoid diseases	bit.ly/3DcuwyW
2	10/18/16	Spense Havlick: Unscrambling election confusion	bit.ly/3THQDUZ
3	7/23/16	Dr. Eric Harker: Black Lives Matter: A public health perspective	bit.ly/3tFwnt2
4	4/29/16	Wayne Pilger: Boulder follies piling up	bit.ly/3Dajmuo
5	10/31/16	Phil Day: 2H is a slippery slope	bit.ly/3JAAewV
6	11/1/16	Peter Arts: 2H sets dangerous precedent	bit.ly/3NieZ5r
7	10/25/16	David Kidd : No on 2H	bit.ly/36PqnVi
8	9/17/18	When a tax is not a tax: Boulder's sugary drink policy creates confusion	bit.ly/3NIXTmW