

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

NO. 2
Session of 2025

INTRODUCED BY _____ October 9, 2025

REFERRED TO SENATE HEALTH AND HUMAN SERVICES COMMITTEE

Sugar-Sweetened Beverages

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

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

Flavored water drinks are excluded from the Sugar-Sweetened Beverage Tax.

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