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GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR

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DIRECTOR OF TAXATION

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DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
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LATE

HOUSE COMMITTEE ON HEALTH
TESTIMONY REGARDING HB 2153
RELATING TO TAXATION

*****WRITTEN TESTIMONY ONLY*****

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)
DATE: JANUARY 29, 2010
TIME: 9:30AM
ROOM: 329

This measure establishes a new chapter in Title 14, Hawaii Revised Statutes, to provide for the assessment and collection of a surcharge tax on soda.

The Department of Taxation (Department) **opposes the tax increase** contained in this measure and recommends that this measure be held.

A TAX INCREASE—The Department opposes this tax increase. The Department does not support tax increases, especially increases that will simply increase the costs to consumers at a time when taxpayers cannot afford such increases.

A HIGHLY REGRESSIVE TAX INCREASE ON THE POOR—This measure is highly regressive in that it impacts poor more than the rich as a percentage of income. Anecdotal evidence suggests that the poor are more likely to consume the sugary drinks sought to be regulated in this measure. Thus, it impacts the poor the most.

UNNECESSARY STRUCTURE—The Department suggests that new tax chapter contained in this measure is overly complicated to achieve its purpose. If the intent is to keep this surcharge as a tax under the tax code, it should be simply added as a surcharge to the general excise tax, similar to the county surcharge tax. This will allow for all of the procedural provisions and the certainty of the well-developed general excise tax law to control administration.

ADDS COMPLEXITY ON BUSINESSES—Also, this measure will make it more difficult for mom-and-pop and other small businesses to comply with Hawaii's already burdensome business environment. Under this measure, a business must apply to sell soda when soda is not an otherwise regulated product. The tax would also apply to nonprofit organizations that sell beverages at events

and add another level of burden on business.

RESOURCE INTENSIVE—The Department also opposes this measure because it does not have the resources to administer this. The Department would need additional resources that have not been factored into the budget. The Department will need to invest in computer enhancements and personnel to administer this tax that could reach several million dollars.

This legislation results in an indeterminate revenue impact due to unspecified data in the bill.

HAWAII GOVERNMENT EMPLOYEES ASSOCIATION
AFSCME Local 152, AFL-CIO

AFSCME LOCAL 152, AFL-CIO

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LATE

The Twenty-Fifth Legislature, State of Hawaii
Hawaii State House of Representatives
Committee on Health

Testimony by
Hawaii Government Employees Association
January 29, 2010

H.B. 2153 – RELATING TO TAXATION

The Hawaii Government Employees' Association, AFSCME Local 152, AFL-CIO supports the purpose and intent of H.B. 2153, which imposes a tax on sugary drinks that are linked with obesity and other health problems such as diabetes, heart disease and tooth decay. Such a tax would deter people from buying non-nutritious sweet drinks, thereby helping them to lose weight and reduce their health risks.

The United States spends some $147 billion -- 9 percent of all health care expenditures -- on medical costs associated with obesity and those who are overweight, of which half is paid with Medicare and Medicaid dollars. Last year, the prestigious Institute of Medicine included soda taxes as one of several policies that should be adopted to help reduce obesity. Taxing soft drinks could be an effective approach for cash-strapped state governments looking for ways to fund health care and disease-prevention programs.

Although taxing soft drinks will not balance state budgets or eliminate diet-related diseases and health care costs, the revenue potential from a modest new or extra tax of five cents per 12-ounce serving is considerable. According to the Center for Science in the Public Interest, this would generate approximately an additional $31 million in new revenue for Hawaii. Currently, 25 states and the City of Chicago levy special taxes on soft drinks, typically through a sales tax. A soda excise tax in Arkansas yields more than $40 million per year.

Thank you for the opportunity to testify in support of H.B. 2153.

Respectfully submitted,

Nora A. Nomura
Deputy Executive Director

January 29, 2010

LATE

ITO EN

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Testimony to the House Committee on Health
Friday, January 29, 2010
Conference Room 329

RE: HB 2153 Relating to a tax on all soft drinks sold in Hawaii

Representative Ryan I. Yamane, Chair, Representative Scott Y. Nishimoto, Vice Chair and Members of the Committee:

My name is Wendy Chuck and I work for ITO EN (USA) Inc. which has been doing business in Hawaii since 1987. We are one of a handful of local beverage manufacturers and distributors in Hawaii. Our factory is located in Kalihi and our product lines include Aloha Maid juices, ITO EN iced teas and Royal Mills iced coffees. We also import and distribute many other beverages throughout the state and overseas. ITO EN (USA) Inc. currently employs 64 workers.

I strongly oppose HB 2153. The bill makes inaccurate claims against soft drinks as being the cause of obesity and diabetes. It is unfair because it burdens one specific industry and yet will not solve the problem of obesity, diabetes or controlling people's blood sugar. These are serious health problems that are best managed by individuals making personal commitments to take care of their health – such as eat a balanced diet and exercise. Your measure is nothing but an attempt to collect money at our expense, and makes no provision for returning this money to us should it fail to solve the health issues it claims to be addressing.

HB 2153 foolishly assumes the extra money made will ease the budget deficit our state has been facing. The soft drink surcharge you intend to levy on the seller will be passed on to the consumer. Consumers who are already dealing with higher prices and limited incomes may make the decision to forgo spending on soft drinks. With decreased consumer demand on our products, beverage manufacturers and distributors such as ourselves will be forced to lay off workers. Not to mention, Maui Sugar, who is our supplier of sugar, will be hit hard. We are one of their major customers. This is counter productive to the sacrifices and the efforts we have been making to spur revenues and job growth.

Thank you for the opportunity to submit testimony. If you have any questions, please contact me at:

Phone: 791-7177
E-mail: wendy@itoen-usa.com
Address: ITO EN (USA) Inc., 125 Puuhale Rd., Honolulu, HI 96819

Sincerely,

Wendy K. Chuck
Human Resources Manager

LATE TESTIMONY

RUDD CENTER
FOR FOOD POLICY
& OBESITY
Yale University
309 Edwards St.
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January 29, 2010

Hawai'i State Legislature
Committee on Health
The Honorable Ryan I. Yamane, Chair
The Honorable Scott Y. Nishimoto, Vice Chair

Dear Chairman Yamane and Vice-Chairman Nishimoto,

Thank you for the opportunity to present testimony regarding **House Bill 2153**, relating to taxation of soft drinks.

The Yale Rudd Center for Food Policy and Obesity develops targeted research to inform and empower the public and policy makers, and to maximize the impact on public health. We have written about and done research on soft drink taxes as a strategy to prevent obesity.

Hawai'i is facing an obesity and diabetes epidemic, as is the rest of the nation. According to the Centers for Disease Control, in 2008, 57.3% (up from 56% in 2007) of adults in the state were either overweight or obese, as were 28% of children ages 10-17. More than 8 percent of the adult Hawai'ian population was diagnosed with diabetes in 2008.[i] Type 2 diabetes, once seen only in adults, is being reported with increasing frequency among children.

Sugar-sweetened beverages have become a staple of today's American diet. These drinks are inexpensive, in abundant supply, and appeal to our taste for sugar. They are heavily marketed, especially to children, often using celebrities and sports stars. More than for any category of foods, rigorous scientific studies have shown that consumption of soft drinks is associated with poor diet, increasing rates of obesity, and risk for diabetes. These links are strong for children.

We would like to present some evidence-based information which will address issues and questions that may arise when considering a tax on soft drinks.

There has been a substantial increase in consumption of soft drinks:

- A study released in December, 2009 shows that over the past half century, the biggest shift in beverage consumption among children aged 2-18 was an increase in sugar-sweetened beverage consumption (from 87 to 154 calories per day) and a decrease in milk (down by 91 calories per day). Among adults aged 19 and older, sugar-sweetened beverage consumption has more than doubled. [ii]

- Soft drink consumption is associated with obesity among school children[iii] and increased body weight and calorie intake in the population.[iv]

There is evidence that prices affect purchases and consumption:

- Soft drink consumption can by curtailed by increasing the price of soft drinks[v].
- It is estimated that a 10% increase in soft drink prices should result in an 8% reduction in consumption.[vi]
- Experiments have shown that manipulating food prices, such as decreasing the cost of healthful foods relative to the cost of less-healthful foods is effective in promoting the purchase of more healthful items.[vii]

Soft drink tax opponents have argued that such taxes are regressive. But in terms of health benefits, soda taxes are *progressive,* with the potential to be most beneficial to low-income people who may consume more soft drinks and snacks, be more sensitive to higher prices, and therefore stand to benefit most from reducing consumption. This is especially true if the revenues are used for programs that will benefit the poor.

Taxing alcohol and cigarettes has proved to be highly successful in reducing consumption.

- Every 10 percent increase in the real price of cigarettes results in a 3-5 percent reduction in overall consumption, a 3-5 percent reduction among young adult smokers, and a 6-7 percent reduction among children.[viii]
- A 2009 systematic review of 112 studies of alcohol taxes on price effects establishes that increasing prices of alcohol is an effective means to reduce drinking.[ix]

Opponents will assert that such taxes can't be compared to those on cigarettes and alcohol because the latter two clearly have adverse consequences for non-users (for example, second hand smoke, and drunk driving accidents, called "externalities"). The obesity epidemic also has externalities. It has resulted in overall significant health care costs, including higher medical, disability, and insurance premium costs, which affect all Americans. For example, obesity-related medical expenditures today are estimated to be $147 billion, half of which are paid for with taxpayer dollars through Medicaid and Medicare.[x]

There is public support for taxes that are earmarked for obesity prevention:

- A December 2008 poll found that 52% of New York voters supported a proposed tax on soft drinks. Approval rose to 72% when they were informed that the tax would raise funds to be earmarked for obesity prevention among children and adults.[xi]
- Another poll taken at the same time that asked whether New Yorkers would support an "obesity tax" or "fat tax," and did not note what the funds would be earmarked for. It found that 64% opposed the tax while 31% supported it.[xii] Hence, using the revenue for things the public can support is important.

Even small taxes can bring in much-needed revenue for obesity-prevention:

- It is estimated that a national tax of 1 cent per ounce would generate more than $15

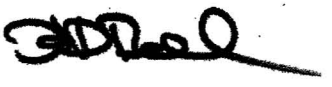
billion in 2011.

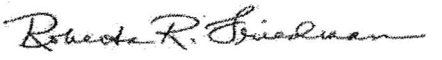
- **In Hawai'i a tax of 1 cent per ounce would generate $65,634,211 in 2011.**[xiii]

Obesity and related chronic diseases, which cost the country millions of health care dollars each year, are complex problems which must be addressed with multi-faceted strategies. Taxing soft drinks to raise revenue earmarked for obesity-preventions projects and initiatives may be an important complement to Hawai'i's ongoing work on this issue.

Thank you for allowing us to submit this testimony.

Sincerely,





Kelly D. Brownell, PhD.
Director

Roberta R. Friedman, ScM
Director of Public Policy

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i Kaiser Family Foundation State Health Facts: www.statehealthfacts.org

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viii Chaloupka, Frank J. 1999. Macro-social influences: The effects of prices and tobacco-control policies on the demand for tobacco products. Nicotine & Tobacco Research 1, no. 1 supp 1: 105; Tauras, John A. 2004. Public policy and smoking cessation among young adults in the United States. Health Policy 68, no. 3 (June): 321-332.

ix Wagenaar, Alexander C., Matthew J. Salois, and Kelli A. Komro. 2009. Effects of beverage alcohol price and tax levels on drinking: a meta-analysis of 1003 estimates from 112 studies. Addiction 104, no. 2: 179-190.

x Brownell, K., Farley, T., Willett, W., Popkin, B., Chaloupka, F., Thompson, J., Ludwig, D. 2009. The public health and economic benefits of taxing sugar-sweetened beverages. N. Engl J Med. 361:1599.

xi Citizen's Committee for Children of New York, Inc. Voter preferences for closing the New York State budget gap. December 15, 2008. Beck Research, LLC.

xii Quinnipiac University Polling Institute. http://www.quinnipiac.edu/x271.xml

xiii Yale Rudd Center Soft Drink Tax Revenue Calculator, available at www.yaleruddcenter.org.

Coca-Cola Bottling Company of Hawaii

LATE TESTIMONY

a COCA-COLA ENTERPRISES company

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Representative Ryan Yamane, Chair
House Committee on Health

Friday, January 29, 2010
9:30 AM, Conference Room 329

RE: HB 2153 - RELATING TO TAXATION

Chair Yamane, Vice Chair Nishimoto, and Members of the Committee:

My name is Dan Whitford, Area Vice President for the Coca-Cola Bottling Company of Hawaii, **testifying in opposition to HB 2153** that would assess a surcharge on all soft drinks sold in the state. The bill's premise that "sugary drinks" are a major source of obesity simply is incorrect.

Numerous scientific studies indicate that obesity is a complex issue - we cannot blame overweight or obesity on soft drinks or any other single food or beverage, alone.

In August, 2009, the **American Heart Association Scientific Statement on "Dietary Sugars Intake and Cardiovascular Health"** amassed all the scientific evidence regarding sugar-sweetened beverages and obesity and stated, "Because overweight and obesity are complex metabolic conditions, it is unlikely that a single food or food group is primarily causal." In other words, although regular soft drinks have calories, we cannot blame overweight or obesity on soft drinks or any other single food or beverage, alone.

The Institute of Medicine, in its report on childhood obesity, outlined the concept of energy balance. The report said, "Although energy intake equals energy expenditure looks like a fairly basic equation, in reality it is extraordinarily complex when considering the multitude of genetic, biological, psychological, socio-cultural and environmental factors."

A study published in **"Obesity Reviews"** examined associations between obesity and certain dietary and physical activity patterns in over 130,000 children in 34 countries and did not find an association between soft drink intake and overweight. This study did find low levels of physical activity were associated with increased BMI (Body Mass Index).

The **American Diabetes Association** has identified the risk factors for diabetes, including a lack of physical exercise. The ADA does not identify sugar used in soda or any other single food or ingredient as a specific risk factor for the disease.

An analysis by the **National Cancer Institute** in April of 2009 showed soda, sports drinks, sweetened waters and energy drinks contribute 5.5 percent of total calories, which is to say all other foods and beverages contributed 94.5%.

We cannot blame overweight or obesity on soft drinks or any other single food or beverage, alone. If the goal is to address obesity rates in Hawaii, then it must be solved with a multi-faceted approach and through partnership among consumers, government, business and medicine. That means, together, we must provide consumers with choices, which we offer, give them meaningful opportunities to stay active, and help them understand how to live a healthier lifestyle. We need a balanced, common sense approach through education and physical activity, not an unfair tax. Our products already are subject to the sales tax, deposit and beverage container deposit fee.

The Coca-Cola Bottling Company of Hawaii respectfully requests that the Committee hold HB 2153. Thank you for the opportunity to testify.

THE PEPSI BOTTLING GROUP

LATE TESTIMONY

January 29, 2010

Representative Ryan Yamane, Chair
House Committee on Health

Hawaii State Capitol
Conference Room 329, 9:30 a.m.

Re: HB 2153 – Relating to Taxation

Chair Yamane, Vice Chair Nishimoto, and members of the Committee:

My name is Gary Yoshioka, General Manager of The Pepsi Bottling Group of Hawaii ("Pepsi"), testifying in strong opposition to HB 2153, which assesses an unspecified surcharge tax on all soft drinks sold in the state.

Pepsi does not oppose general taxes. What we oppose are discriminatory taxes that single out and penalize our product, industry, and customers. This bill seeks to tax juice drinks, soda and other refreshment beverages. Taxing these consumer products will do little to address the state's budget deficit, let alone serve a greater good when it comes to public health – we are not going to solve the very serious and complex issue of obesity with a tax on one consumer good, soft drinks.

The majority of people oppose a tax on their juice drinks, soda and other non-alcoholic beverages. Many of them do not think a tax will solve obesity or address diabetes. Others do not want government in their grocery cart or kitchen. And, even more people are averse to paying a penny more for anything during these uncertain economic times.

Science shows that a multitude of factors contribute to diseases related to obesity, from genetics to the over consumption of any and all caloric foods, to the lack of exercise in today's modern, sedentary lifestyle.

As our industry continues to produce more zero-calorie, low-calorie and reduced-portion products, consumers are taking advantage of and enjoying these new better-for-you options.

Any proposal to impose a tax on beverages in Hawaii would be an unfair initiative aimed directly at beverage consumers and local jobs. We know that levying a new tax will adversely affect jobs and the business environment in Hawaii – this something our industry experienced when the Deposit Beverage Container Program was implemented. Beverage companies across the state directly employ, and indirectly impact, thousands of jobs. The soft drink industry continues to be one of the few remaining manufacturers of consumer products in the state – local employees make products consumed and enjoyed in-state.

On behalf of The Pepsi Bottling Group Hawaii, thank you for the opportunity to testify.

CORN REFINERS ASSOCIATION

LATE

January 27, 2010

The Honorable Scott Y. Nishimoto
Vice-Chair, House Committee on Health
Hawaii State Capitol, Room 441
415 South Beretania Street
Honolulu, HI 96813

Dear Vice-Chairman Nishimoto:

We understand that there will be a hearing on January 29, 2010 of the House Committee on Health concerning "HB 2153: Relating to Taxation." Many of the beverages included in this bill are made with high fructose corn syrup, a safe and natural ingredient that is handled the same as sugar by the body. There has been a lot of confusion about high fructose corn syrup. We would like to provide you with science-based information on this sweetener made from corn and be a reference for you for the future.

Singling out certain foods or beverages for government penalization, whether through nutrition or tax policies, will only serve to further confuse consumers and will not lead to meaningful results in assisting Americans to adopt healthier lifestyles. We therefore urge that this measure be rejected.

A peer-reviewed study published in the August 2007 issue of *Food and Chemical Toxicology* found that those who frequently consume sweetened soft drinks do not have a higher obesity rate than those who rarely drink them. The study found higher obesity rates correlated with several other factors, such as the amount of time in front of the computer or TV, or the consumption of high amounts of dietary fat.

The authors noted, "Obesity is a multi-factorial problem which is rooted in a positive balance between energy intake and expenditure. Lifestyle, behavior, and environment appear to have a more dominant role in obesity prevalence than do individual foods." (Sun SZ, Empie MW. 2007. Lack of findings for the association between obesity risk and usual sugar-sweetened beverage consumption in adults - A primary analysis of databases of CSFII-1989-1991, CSFII-1994-1998, NHANES III, and combined NHANES 1999-2002. *Food Chem Toxicol* 45(8):1523-1536. http://www.sweetsurprise.com/sites/default/files/foodchemtoxaugust2007_0.pdf)

It is especially important to understand that Americans are consuming more calories from all types of foods today than what was consumed 30 years ago, and we expend less energy to burn the extra calories. Consider the numbers reported in the February 2009 Loss-Adjusted Food Availability Data by the U.S. Department of Agriculture. Total caloric intake on a per capita basis for Americans increased from 2,172 calories per day in 1970 to 2,775 calories per day in 2007 – an additional 603 calories.

Major contributors to this 603-calorie increase include 299 calories from added fats and 194 calories from flour and cereal products. Added sugars account for only 57 calories of the daily increase. (U.S. Department of Agriculture, Economic Research Service. 2009. Calories: average daily per capita

calories from the U.S. food supply, adjusted for spoilage and other waste. Loss-Adjusted Food Availability Data. http://www.ers.usda.gov/Data/FoodConsumption/spreadsheets/foodloss/Calories.xls) According to the American Dietetic Association (ADA), "high fructose corn syrup…is nutritionally equivalent to sucrose. Once absorbed into the blood stream, the two sweeteners are indistinguishable." The ADA also noted that "Both sweeteners contain the same number of calories (4 per gram) and consist of about equal parts of fructose and glucose." (Hot Topics, "High Fructose Corn Syrup." December 2008.)

The American Medical Association stated that, "Because the composition of high fructose corn syrup and sucrose are so similar, particularly on absorption by the body, it appears unlikely that high fructose corn syrup contributes more to obesity or other conditions than sucrose." (Report 3 of the Council on Science and Public Health A-08, June 2008.
http://www.ama-assn.org/ama1/pub/upload/mm/443/csaph3a08-summary.pdf)

As many dietitians agree, all sugars should be consumed in moderation as part of a balanced lifestyle.

To read the latest research and learn more about high fructose corn syrup, please visit www.SweetSurprise.com. Please feel free to contact me if you would like additional information about the products made from corn.

Thank you for your consideration,

Audrae Erickson
President

Enclosures

CORN REFINERS ASSOCIATION

LATE

Written Testimony of

Audrae Erickson

Corn Refiners Association

Submitted to the

Hawaii State House of Representatives

Committee on Health

For the Public Hearing on HB 2153

January 29, 2010

The Corn Refiners Association thanks House of Representatives Committee on Health Chairman Ryan Yamane and Members of the Committee for the opportunity to submit written testimony regarding HB 2153, that would assess a surcharge tax on all soft drinks sold in the State. We offer the information in our testimony as evidence for the Committee that soft drinks should not be taxed.

The Corn Refiners Association (CRA) is the national trade association representing the corn refining (wet milling) industry of the United States. CRA and its predecessors have served this important segment of American agribusiness since 1913. Corn refiners manufacture sweeteners, ethanol, starch, bioproducts, corn oil, and feed products from corn components such as starch, oil, protein, and fiber.

Singling out certain foods or beverages for government penalization, whether through nutrition or tax policies, will only serve to further confuse consumers and will not lead to meaningful results in assisting Americans to adopt healthier lifestyles.

According to James M. Rippe, M.D., cardiologist and biomedical sciences professor at the University of Central Florida, "We are eating too much of everything, not just sugar. Over the last three decades, the average American has increased their calorie consumption by 24% and physical activity has declined. People are singling out sugar as the one smoking gun in the obesity epidemic when there are guns everywhere." (Boyles S. "Fresh Take on Fructose vs. Glucose." WebMD Health News. April 21, 2009)

A peer-reviewed study published in the August 2007 issue of *Food and Chemical Toxicology* found that those who frequently consume sweetened soft drinks do not have a higher obesity rate than those who rarely drink them. The study found higher obesity rates correlated with several other factors, such as the amount of time in front of the computer or TV, or the consumption of high amounts of dietary fat.

The authors noted, "Obesity is a multi-factorial problem which is rooted in a positive balance between energy intake and expenditure. Lifestyle, behavior, and environment appear to have a more dominant role in obesity prevalence than do individual foods." (Sun SZ, Empie MW. 2007. Lack of findings for the association between obesity risk and usual sugar-sweetened beverage consumption in adults - A primary analysis of databases of CSFII-1989-1991, CSFII-1994-1998, NHANES III, and combined NHANES 1999-2002. *Food Chem Toxicol* 45(8):1523-1536.)

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It is especially important to understand that Americans are consuming more calories from all types of foods today than what was consumed 30 years ago, and we expend less energy to burn the extra calories. Consider the numbers reported in the February 2009 Loss-Adjusted Food Availability Data by the U.S. Department of Agriculture. Total caloric intake on a per capita basis for Americans increased from 2,172 calories per day in 1970 to 2,775 calories per day in 2007 – an additional 603 calories.

Major contributors to this 603-calorie increase include 299 calories from added fats and 194 calories from flour and cereal products. Added sugars account for only 57 calories of the daily increase. (U.S. Department of Agriculture, Economic Research Service. 2009. Calories: average daily per capita calories from the U.S. food supply, adjusted for spoilage and other waste. Loss-Adjusted Food Availability Data.)

Many soft drinks are made with high fructose corn syrup, a safe and natural ingredient that is handled the same as sugar by the body. There has been a lot of confusion about high fructose corn syrup. We would like the following statements from the American Medical Association and American Dietetic Association included on the record.

The American Medical Association stated that, "Because the composition of high fructose corn syrup and sucrose are so similar, particularly on absorption by the body, it appears unlikely that high fructose corn syrup contributes more to obesity or other conditions than sucrose." (Report 3 of the Council on Science and Public Health A-08, June 2008.)

According to the American Dietetic Association (ADA), "high fructose corn syrup…is nutritionally equivalent to sucrose. Once absorbed into the blood stream, the two sweeteners are indistinguishable." The ADA also noted that "Both sweeteners contain the same number of calories (4 per gram) and consist of about equal parts of fructose and glucose." (Hot Topics, "High Fructose Corn Syrup." December 2008.)

For the reasons set forth in this written testimony, the Corn Refiners Association urges the Committee to oppose a tax on soft drinks. Thank you for considering our concerns.

Respectfully submitted,

Audrae Erickson
President
Corn Refiners Association
1701 Pennsylvania Ave., N.W., Suite 950
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Phone: (202) 331-1634
Fax: (202) 331-2054

THE GEORGE WASHINGTON UNIVERSITY
WEIGHT MANAGEMENT PROGRAM

ARTHUR FRANK, M.D. AND ASSOCIATES

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LATE

Written Statement of
Arthur Frank, M.D., Medical Director
George Washington University Weight Management Program
Submitted to the Hawaii State House of Representatives
Committee on Health
January 29, 2010

I am writing to express concern regarding the proposed taxation of sodas, HB 2153, being considered by the Hawaii State House of Representatives Committee on Health.

Part of my perspective on the issues of diabetes and obesity derives from my professional activities for the past 33 years in research and in the clinical management of obese patients as the Medical Director of the George Washington University Weight Management Program. With this background, I have served also as a member of the scientific advisory committee of the Corn Refiners Association.

There is no single culprit in the puzzle of obesity. There is no single process that causes the disease. Eating is regulated by complex neurochemical signals, and food selection *alone* is not likely to be a significant cause of the problem. A substantial body of epidemiological and metabolic evidence establishes that obesity is not caused only by misguided food selection. Focusing the blame on a single food or beverage will be simplistic and potentially misleading. It will create a target for directing the public's concern on one component of the food supply which happens to be an incidental part of the problem. There is a risk that this focus on this one component of our complex food supply will do more harm than good.

Taxing or banning certain components of the food supply will result in decreasing the consumption of these food components but, unless we modify the complex neurochemical system that regulates the control of eating and calorie balance, we will have the risk that total calorie consumption and body weight problems will remain unchanged.

Sincerely,

Arthur Frank, M.D.
Medical Director
George Washington University Weight Management Program

Rippe Lifestyle Institute

LATE

James M. Rippe
Founder and Director, Rippe Lifestyle Institute
Associate Professor of Medicine (Cardiology)
Tufts University School of Medicine
Professor of Biomedical Sciences
University of Central Florida

Written Statement of
James M. Rippe, M.D.
Founder and Director
Rippe Lifestyle Institute
Professor of Biomedical Sciences
University of Central Florida

Submitted to the Hawaii State House of Representatives
Committee on Health
January 29, 2010

The purpose of this written statement is to express concern regarding the proposed measure to tax sodas being considered by the Hawaii State House of Representatives Committee on Health.

As a board certified cardiologist and Professor of Biomedical Sciences, my background in this area comes from extensive research over the last 25 years in cardiovascular disease, metabolism, obesity, and diabetes. My research laboratory has been a leading source of information on nutritive sweeteners over the past decade. My research team has published extensively in the metabolic effect of nutritive sweeteners, and I have testified in front of the American Medical Association and elsewhere concerning these issues.

The issue of obesity is a complicated one. There are multiple causative agents that impact on obesity. The simple fact is that we are eating more from all sources than we were 25 years ago and are exercising less. In fact, as a percentage of calories the calories from all nutritive sweeteners combined have actually declined over the last 25 years. In our diet we consume 3-1/2 times as many calories as fat than we do from all nutritive sweeteners combined. Historically, every effort to combat obesity by singling out one component of the diet has resulted in abysmal failure. There is significant risk in targeting any one segment of the diet as a causative agent of obesity. Such efforts are doomed to failure and when this latest attempt fails, the public will once again be left with less trust in our government when it comes to the important public health issue of obesity.

The argument that taxing or banning certain substances in the food supply will result in decreasing their consumption may be true, but it will not have any measureable impact on the overall calorie consumption or prevalence of obesity in our country.

Sincerely,

James M. Rippe, M.D.
Founder and Director
Rippe Lifestyle Institute
Professor of Biomedical Sciences
University of Central Florida

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Hot Topics

eat right. American Dietetic Association

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High Fructose Corn Syrup and Weight Status December 2008

CLAIM OF TOPIC: High fructose corn syrup and its relationship to weight status.

DISCUSSION OF TOPIC: High fructose corn syrup is frequently mentioned in the media as a major culprit in the increased incidence of obesity among Americans. Many of the claims against high fructose corn syrup have suggested that this corn sweetener is metabolized differently than sucrose. The American Medical Association (AMA) recently concluded that high fructose corn syrup "does not appear to contribute more to obesity than other caloric sweeteners." The AMA called for further independent research, and recommends that consumers "limit the amount of all added caloric sweeteners to no more than 32 grams of sugar (8 teaspoons of sugar) daily based on a 2,000 calorie diet...". Most scientific experts now agree that high fructose corn syrup and sucrose produce similar effects on human metabolic responses. Studies comparing high fructose corn syrup and sucrose have found no significant differences in fasting blood glucose, insulin, leptin and ghrelin. Satiety studies of the two sweeteners have found no differences in appetite, feelings of fullness or short-term energy intakes.

Studies conducted with abnormally high levels of pure fructose (which are not found in the human diet) that are misinterpreted as being representative of high fructose corn syrup may have led to confusion about the relationship between high fructose corn syrup and obesity. However, high fructose corn syrup and sucrose both contain about 50 percent fructose and 50 percent glucose. When these two monosaccharides are consumed together in roughly these proportions, glucose appears to moderate or 'balance' fructose.

BOTTOM LINE: High fructose corn syrup may be used as a sweetener in processed foods and beverages and is nutritionally equivalent to sucrose. Both sweeteners contain the same number of calories (4 per gram) and consist of about equal parts of fructose and glucose. Once absorbed into the blood stream, the two sweeteners are indistinguishable. No persuasive evidence supports the claim that high fructose corn syrup is a unique contributor to obesity, however, like all nutritive sweeteners, it does contribute calories. This is where moderation and portion size become important. The greater the consumption of foods and beverages containing large amounts of added sugars of any kind, the more calories are consumed, influencing weight gain. The *source* of the added sugar – whether sucrose, high fructose corn syrup, honey or fruit juice concentrate – should not be of concern; rather it is the *amount of total calories* that is important. Overall, carbohydrates and sugars in foods and beverages can be enjoyed in moderation as part of a balanced diet and active lifestyle. HFCS is a controversial topic and although not all nutrition professionals will readily accept the scientific evidence, this paper represents an evidenced-based, balanced perspective.

OPPORTUNITIES FOR THE RD/DTR:

RDs and DTRs can help correct common misperceptions about high fructose corn syrup and help consumers make better informed choices related to sweeteners, including making the conversion of grams of sweetener to teaspoons of sugar. This information can be communicated through various practice settings as well as in community education and the media.

Resources/References:

1. American Medical Association. "AMA finds high fructose syrup unlikely to be more harmful to health than other caloric sweeteners," American Medical Association Press Release; www.ama-assn.org/ama/pub/category/18691.html
2. Forshee RA et al. A critical examination of the evidence relating high fructose corn syrup and weight gain. *Critical Rev Food Sci Nutr.* 2007; 47:561-582.
3. Melanson KJ et al. Effects of high-fructose corn syrup and sucrose consumption on circulating glucose, insulin, leptin, and ghrelin and on appetite in normal-weight women. *Nutr.* 2007; 23:103-112.
4. Monsivais P et al. Sugars and satiety: does the type of sweetener make a difference? *Am J Clin Nutr.* 2007; 86: 116-123.
5. Fulgoni, Victor III. High-fructose corn syrup: Everything you wanted to know, but were afraid to ask. *Am J Clin Nutr* 2008:88; 1715S.

Written by: Kristine S. Clark, Ph.D., R.D., FACSM

Director of Sports Nutrition and Assistant Professor of Nutritional Sciences, Penn State University

Corn Refiners Association Independent Scientific Advisory Panel

revised 1-7-09

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AMA finds high fructose syrup unlikely to be more harmful to health than other caloric sweetners

For immediate release
June 17, 2008

CHICAGO — After studying current research, the American Medical Association (AMA) today concluded that high fructose syrup does not appear to contribute more to obesity than other caloric sweeteners, but called for further independent research to be done on the health effects of high fructose syrup and other sweeteners.

"At this time there is insufficient evidence to restrict the use of high fructose syrup or label products that contain it with a warning," said AMA Board Member William Dolan, MD. "We do recommend consumers limit the amount of all added caloric sweeteners to no more than 32 grams of sugar daily based on a 2,000 calorie diet in accordance with the Dietary Guidelines for Americans."

High fructose syrups are sweeteners produced from starches such as corn, rice and wheat. They can be found in a variety of food products, including breakfast cereals, soft drinks and breads. Currently, there are few available studies on the health effects of high fructose syrup and most are focused on the short-term effects.

"Obesity continues to be a major public health problem in this country. Overweight and obese adults and children are at an increased risk for chronic health conditions like heart disease and diabetes" said Dr. Dolan. "Eating a healthier diet can help maintain a healthy weight and drastically reduce your chances of developing weight-related illnesses."

This report was introduced at the AMA's Annual policy-making meeting in Chicago.

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AMA Media Relations
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Last updated: Jun 17, 2008
Content provided by: Media Relations

Simple Facts Parents Should Know about Sweeteners

What is a caloric sweetener? There are many terms for sweeteners commonly found on food ingredient labels: sugar (sucrose), high fructose corn syrup, honey, fruit juice concentrate, glucose (corn syrup), invert sugar, fructose, hydrolized cane sugar, and evaporated cane juice. These sweeteners contain the same calories per gram (4 per gram or approximately 15 calories per teaspoon) and are nutritionally equivalent. (American Dietetic Association December 2008). Parents should know that a sugar is a sugar, whether it comes from sugar cane, sugar beets, honey, or corn, such as high fructose corn syrup.

How do caloric sweeteners compare? Sugar, honey, and high fructose corn syrup are natural sweeteners and do not contain artificial or synthetic ingredients or color additives. All caloric sweeteners are nutritionally the same. Sugar, high fructose corn syrup, and honey are equally sweet. Most commonly used sugars (table sugar, honey, high fructose corn syrup) contain glucose and fructose in the same amounts as is present in table sugar. Glucose is the primary fuel utilized by the brain and working muscles. (U.S. Department of Health and Human Services, U.S. Department of Agriculture, *Dietary Guidelines 2005*). Glucose can be obtained from many dietary sources, including corn, rice, wheat, pastas, and legumes.

Are sweeteners safe? The U.S. Food and Drug Administration recognized those caloric sweeteners listed above as "Generally Recognized as Safe" (known as GRAS status) for use in food. GRAS status is assigned to food ingredients that are recognized by experts as having a long history of safe use or as having their safety shown through adequate scientific studies. The Institute of Medicine recommends that children should get no more than 25% of their total daily calories from added sugar.

Why are sweeteners in foods? There are numerous benefits and uses for sweeteners in your food. Sugar maintains flavor when heated, is an excellent creaming agent, and gives cookies their crunchy top. Honey provides distinct floral notes and contains antioxidant compounds. High fructose corn syrup enhances fruit and spice flavors (sauces, marinades), keeps foods fresh (condiments, ketchup, mayonnaise, mustard), improves the texture of high fiber products (cereals, breads, breakfast bars), reduces tartness (spaghetti sauce), and minimizes freezer burn. Corn syrup is primarily used as a thickening agent. Sugar, honey, and high fructose corn syrup are also used to retain moisture. "In some cases, small amounts of sugars added to nutrient-dense foods, such as breakfast cereals and reduced-fat milk products, may increase a person's intake of such foods by enhancing the palatability of these products, thus improving nutrient intake without contributing excessive calories." (U.S. Department of Health and Human Services, U.S. Department of Agriculture, *Dietary Guidelines 2005*).

How can parents limit sweeteners in their child's diet? It is important to limit foods high in sugar content that also have low nutritional value. Start by reading the ingredient label found on foods and beverages. Look for foods rich in vitamins, minerals, fiber, and other nutrients. Consider foods with high sugar content (first or second ingredient on a food label) as a treat – to be enjoyed occasionally after a balanced meal. Limit your child's consumption of juices, soft drinks, and flavored fruit drinks.

All sweeteners should be enjoyed in moderation as a part of a balanced lifestyle.

Corn Sweetener

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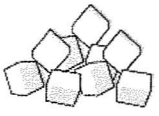
www.SweetSurprise.com

Honey



Sugar

Science-Based Facts about High Fructose Corn Syrup

There is significant confusion concerning high fructose corn syrup. Like table sugar and honey, high fructose corn syrup contains almost equal amounts of fructose and glucose. Studies conducted with abnormally high levels of pure fructose have been inappropriately applied to high fructose corn syrup. High fructose corn syrup and table sugar are equally sweet, contain the same number of calories, and are handled similarly by the body.

Calories: "**Both sweeteners [HFCS and sucrose]** contain the same number of calories (4 per gram), equal parts of fructose and glucose. Once absorbed into the blood stream, [the two] **are indistinguishable**." American Dietetic Association, Hot Topics Paper on High Fructose Corn Syrup, December 2008

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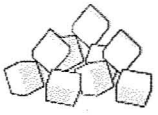

Sugar

ALL CALORIES COUNT

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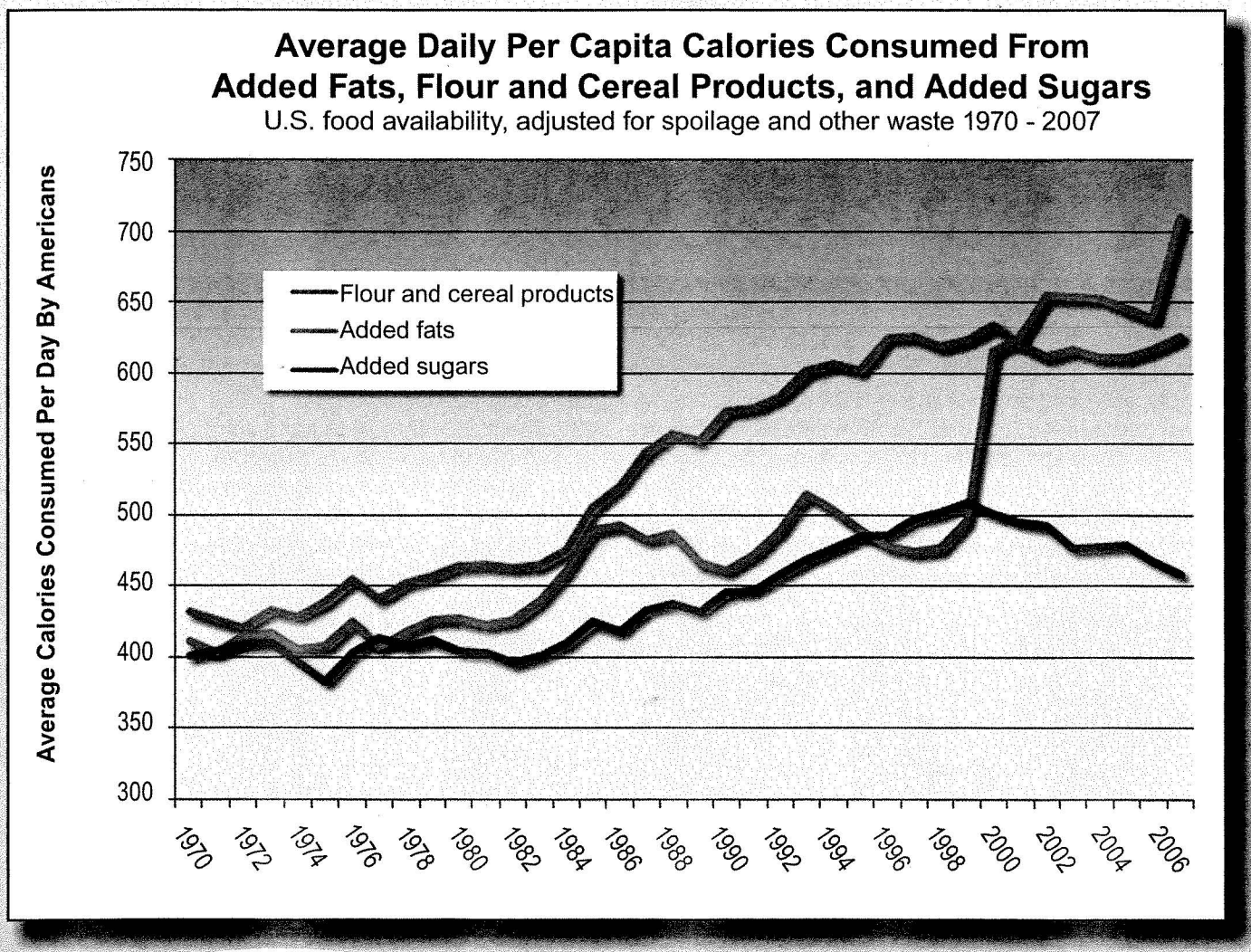
Americans are consuming more calories from all types of foods today than what we consumed 30 years ago. And we expend less energy to burn the extra calories. Loss-Adjusted Food Availability Data reported by the U.S. Department of Agriculture (USDA) show that U.S. average daily per capita consumption of added sugars is on the decline (see chart below). However, total caloric intake on a per capita basis for Americans increased from 2,172 calories per day in 1970 to 2,775 calories per day in 2007 – an additional 603 calories (see chart on reverse).[1]

High fructose corn syrup has been erroneously blamed for uniquely contributing to the rise in obesity in the United States. This overly simplistic view ignores peer-reviewed research that demonstrates that high fructose corn syrup and table sugar are metabolized similarly by the body and that each sweetener contributes an equal number of calories to the diet: four per gram.

USDA data show that per capita consumption of sugar has always exceeded the per capita consumption of high fructose corn syrup.[2] In fact, consumption of this corn sweetener has declined since its peak in 1999. According to USDA estimates, annual per capita consumption of high fructose corn syrup for 2008 was 37.8 pounds.[3] The 2008 sugar consumption estimate was over 9 pounds greater at 47.2 pounds per person.[4]



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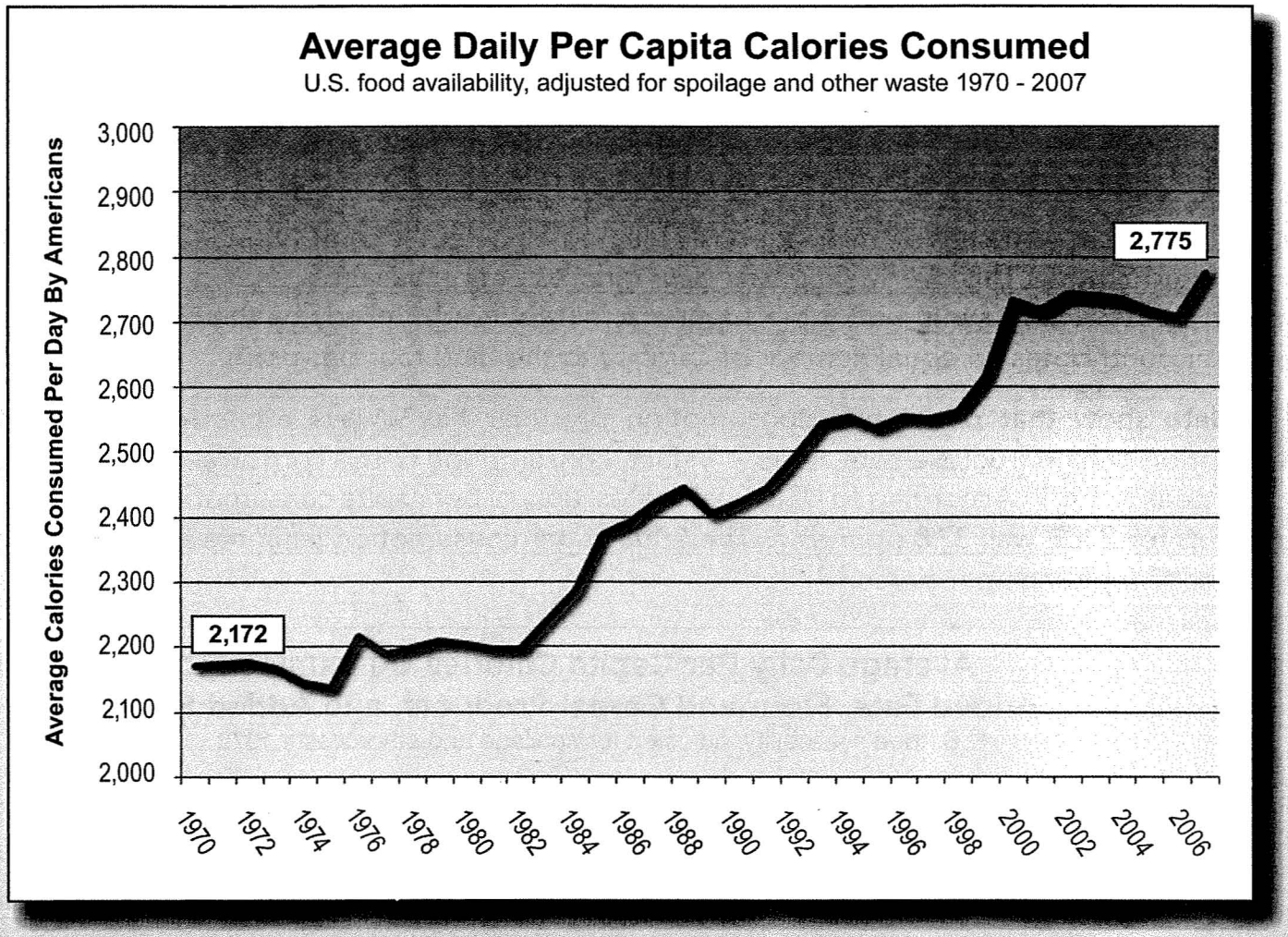

1. U.S. Department of Agriculture, Economic Research Service. 2009. Calories: average daily per capita calories from the U.S. food supply, adjusted for spoilage and other waste. Loss-Adjusted Food Availability Data.
2. U.S. Department of Agriculture, Economic Research Service. 2009. Table 50—U.S. per capita caloric sweeteners estimated deliveries for domestic food and beverage use, by calendar year. Sugar and Sweeteners Yearbook.
3. U.S. Department of Agriculture, Economic Research Service. 2009. Table 52—High fructose corn syrup: estimated number of per capita calories consumed daily, by calendar year. Sugar and Sweeteners Yearbook.
4. U.S. Department of Agriculture, Economic Research Service. 2009. Table 51—Refined cane and beet sugar: estimated number of per capita calories consumed daily, by calendar year. Sugar and Sweeteners Yearbook.

To learn more about high fructose corn syrup, please visit www.SweetSurprise.com.

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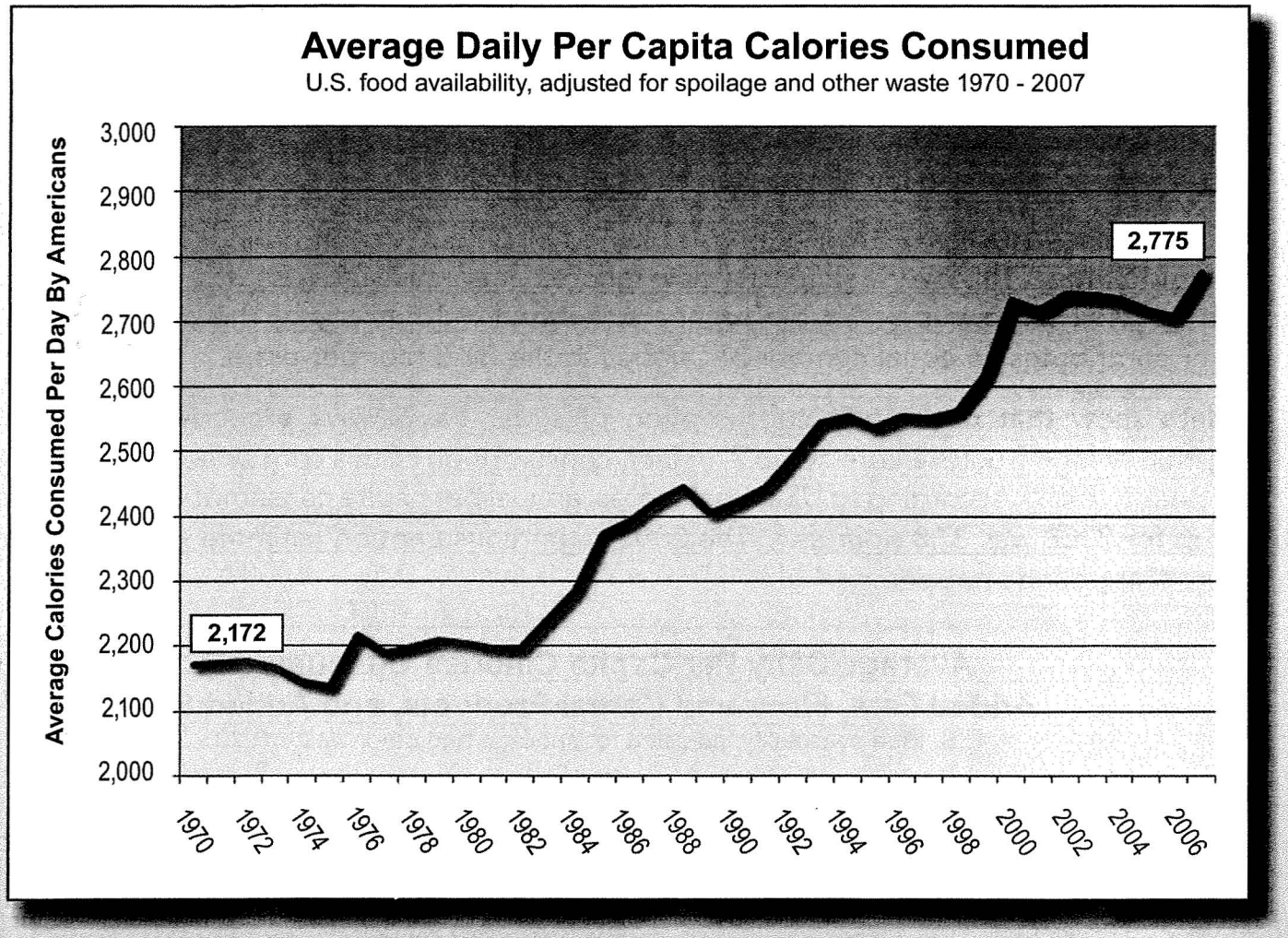

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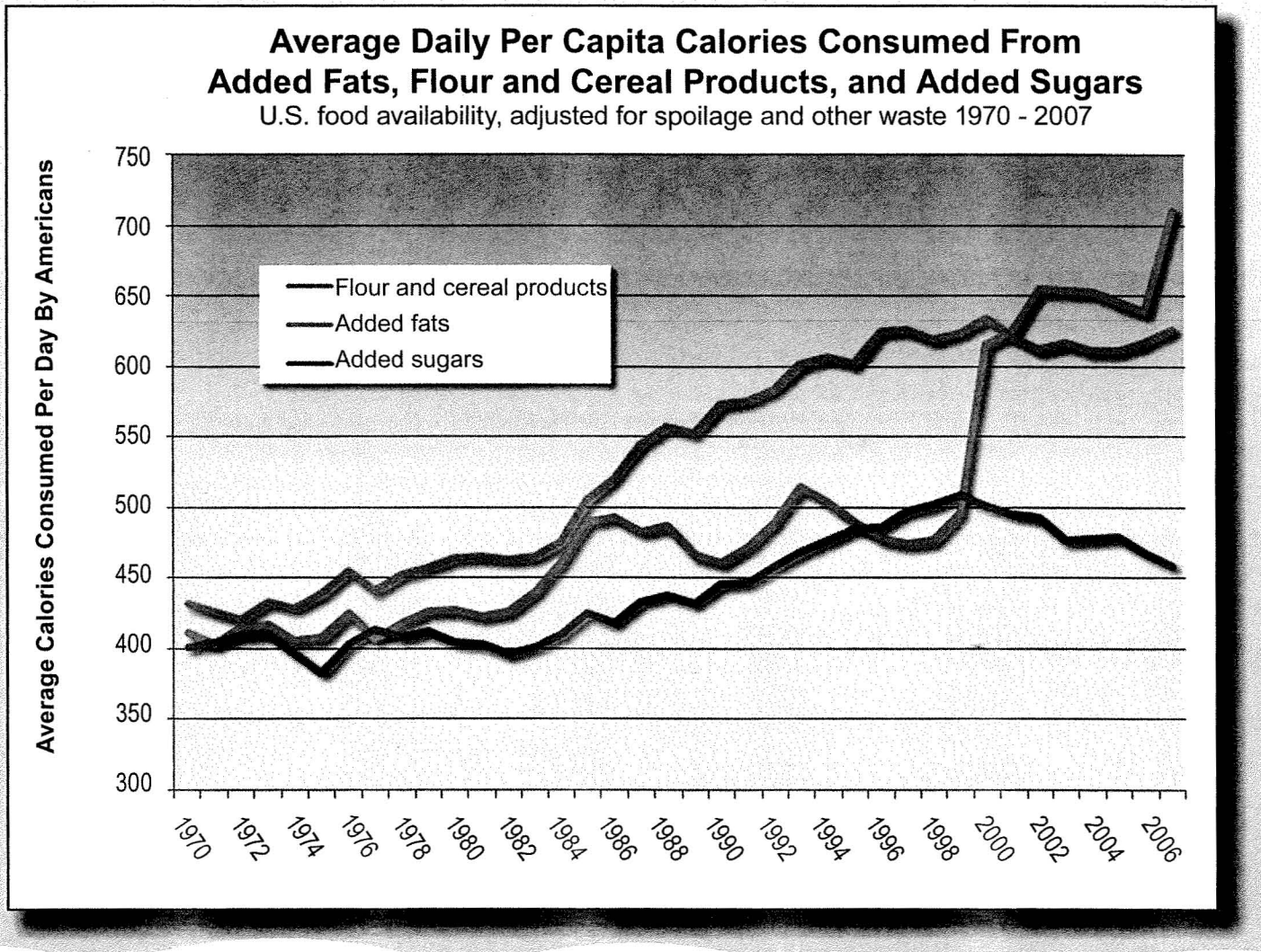
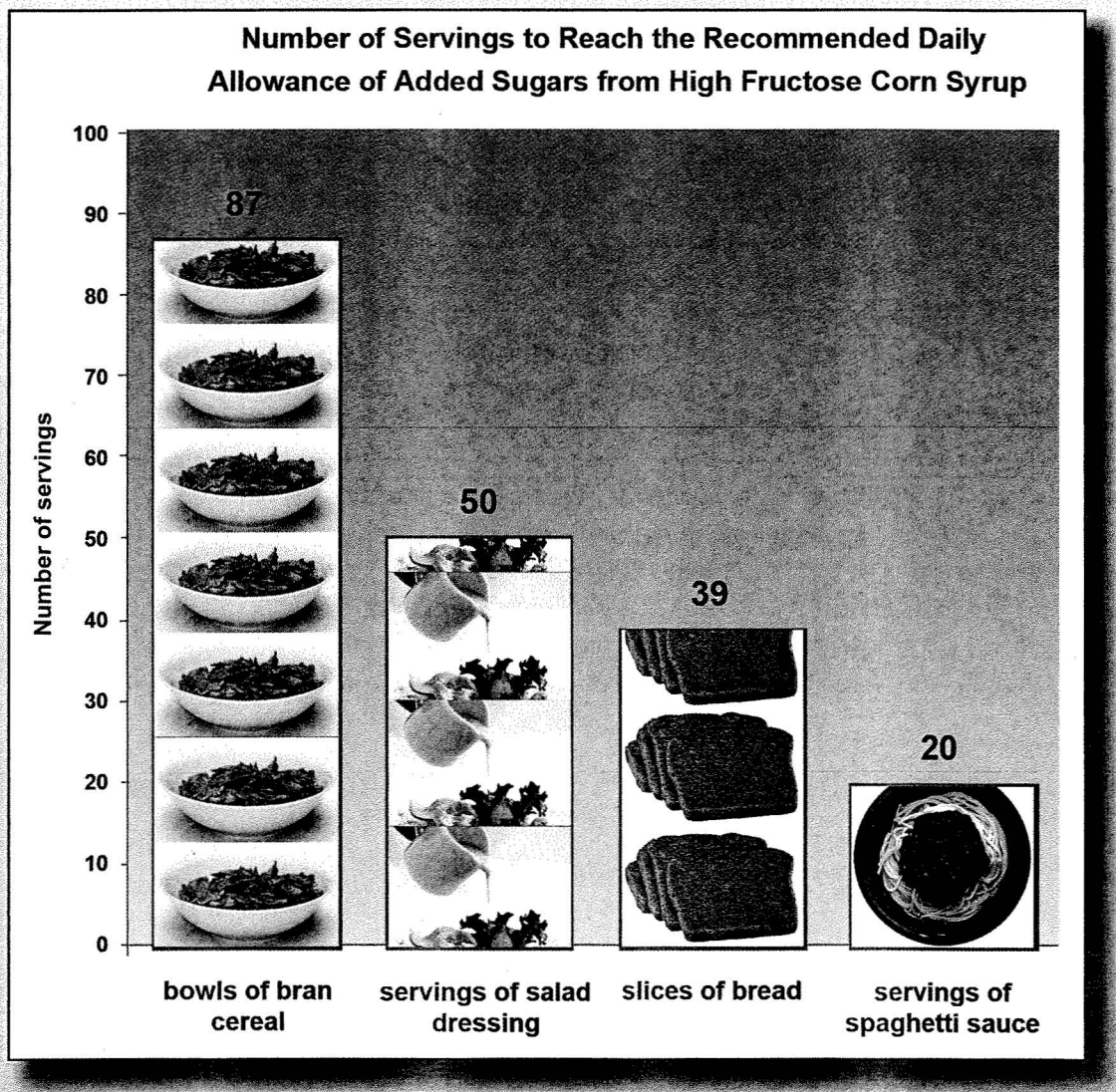


MANY FOODS CONTAIN ONLY SMALL AMOUNTS of HIGH FRUCTOSE CORN SYRUP

There has been significant confusion about just how much high fructose corn syrup is contained in everyday foods. It is true that this highly versatile ingredient performs numerous functions besides sweetening that make it useful in many food preparations. But it does so in most cases using very small amounts. How small? Well, taking bran cereal as an example, Americans would need to eat 87 bowls in a single day to reach the recommended daily allowance of added sugars from high fructose corn syrup.* For bread, they would need to eat 39 slices. For spaghetti sauce - 20 servings. For salad dressing - 50 servings. These out-sized quantities show that many foods contain only small amounts of high fructose corn syrup.

LATE

So why is high fructose corn syrup even used in these foods? In bran cereals, for instance, high fructose corn syrup helps retain moisture and makes bran cereal palatable. In spaghetti sauce, high fructose corn syrup reduces the acidity and tartness of cooked tomatoes. In baked goods, high fructose corn syrup offers excellent browning characteristics and acts as an energy source to create yeast-raised bread. High fructose corn syrup also enhances fruit and spice flavors in yogurts, and marinades. See other side for more consumer benefits of high fructose corn syrup.



*Number of servings required to reach IOM[1] added sugars threshold (≤ 25% of calories[2]) for a variety of foods. Number of servings = 500 kcal ÷ (Sugars content x Reference amount x 4 kcal/g)

1. Trumbo P, Schlicker S, Yates AA, Poos M. Institute of Medicine. Dietary reference intakes for energy, carbohydrate, fiber, fat, fatty acids, cholesterol, protein and amino acids. *J Am Diet Assoc* 2002; 102: 1621-1630

2. Equals 500 kcal/day for 2000 kcal/day diet

HIGH FRUCTOSE CORN SYRUP BENEFITS

Food companies formulate products to create foods and beverages that appeal to consumer needs and preferences. What matters most to consumers beyond assurance of basic safety? Taste tops the list, with nutrition, convenience and cost as close runners up. High fructose corn syrup is often the sweetener of choice because it provides many consumer benefits and often plays a key role in the integrity of food and beverage products that has little to do with sweetening.

Here are some examples of how high fructose corn syrup is used in popular products:

Baked Goods	High fructose corn syrup gives a pleasing brown crust to breads and cakes; contributes fermentable sugars to yeast-raised products; reduces sugar crystallization during baking for soft-moist textures; enhances flavors of fruit fillings.
Yogurt	High fructose corn syrup provides fermentable sugars; enhances fruit and spice flavors; controls moisture to prevent separation; regulates tartness.
Spaghetti sauces, ketchup and condiments	High fructose corn syrup enhances flavor and balance – replaces the "pinch of table sugar" grandma added to enhance spice flavors; balances the variable tartness of tomatoes.
Beverages	High fructose corn syrup provides greater stability in acidic carbonated sodas than sucrose; flavors remain consistent and stable over the entire shelf- life of the product.
Granola, breakfast and energy bars	High fructose corn syrup enhances moisture control, retards spoilage and extends product freshness; provides soft texture; enhances spice and fruit flavors.
Canned and frozen fruits	High fructose corn syrup protects the firm texture of canned fruits and reduces freezer burn in frozen fruits; enhances fruit flavors.
Frozen beverage concentrates	High fructose corn syrup has a lower freezing point, so frozen beverage concentrates have the added convenience of being pourable straight from the freezer and easier for consumers to thaw and mix with water.

To learn more about high fructose corn syrup, please visit www.SweetSurprise.com.

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Here are some examples of how high fructose corn syrup is used in popular products:

Baked Goods	High fructose corn syrup gives a pleasing brown crust to breads and cakes; contributes fermentable sugars to yeast-raised products; reduces sugar crystallization during baking for soft-moist textures; enhances flavors of fruit fillings.
Yogurt	High fructose corn syrup provides fermentable sugars; enhances fruit and spice flavors; controls moisture to prevent separation; regulates tartness.
Spaghetti sauces, ketchup and condiments	High fructose corn syrup enhances flavor and balance – replaces the "pinch of table sugar" grandma added to enhance spice flavors; balances the variable tartness of tomatoes.
Beverages	High fructose corn syrup provides greater stability in acidic carbonated sodas than sucrose; flavors remain consistent and stable over the entire shelf- life of the product.
Granola, breakfast and energy bars	High fructose corn syrup enhances moisture control, retards spoilage and extends product freshness; provides soft texture; enhances spice and fruit flavors.
Canned and frozen fruits	High fructose corn syrup protects the firm texture of canned fruits and reduces freezer burn in frozen fruits; enhances fruit flavors.
Frozen beverage concentrates	High fructose corn syrup has a lower freezing point, so frozen beverage concentrates have the added convenience of being pourable straight from the freezer and easier for consumers to thaw and mix with water.

To learn more about high fructose corn syrup, please visit www.SweetSurprise.com.

CORN REFINERS ASSOCIATION

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MANY FOODS CONTAIN ONLY SMALL AMOUNTS of HIGH FRUCTOSE CORN SYRUP

There has been significant confusion about just how much high fructose corn syrup is contained in everyday foods. It is true that this highly versatile ingredient performs numerous functions besides sweetening that make it useful in many food preparations. But it does so in most cases using very small amounts. How small? Well, taking bran cereal as an example, Americans would need to eat 87 bowls in a single day to reach the recommended daily allowance of added sugars from high fructose corn syrup.* For bread, they would need to eat 39 slices. For spaghetti sauce - 20 servings. For salad dressing - 50 servings. These out-sized quantities show that many foods contain only small amounts of high fructose corn syrup.

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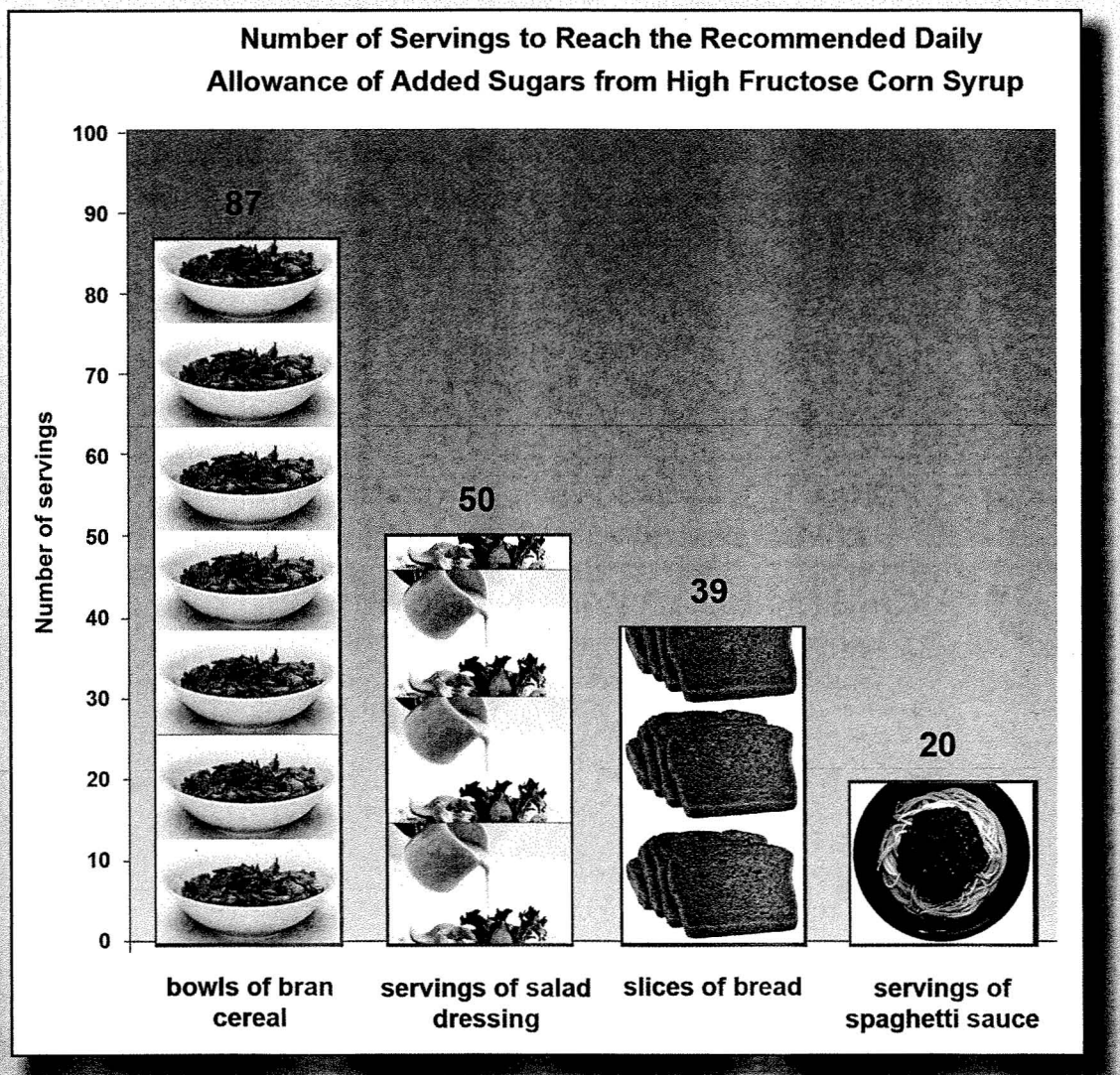
So why is high fructose corn syrup even used in these foods? In bran cereals, for instance, high fructose corn syrup helps retain moisture and makes bran cereal palatable. In spaghetti sauce, high fructose corn syrup reduces the acidity and tartness of cooked tomatoes. In baked goods, high fructose corn syrup offers excellent browning characteristics and acts as an energy source to create yeast-raised bread. High fructose corn syrup also enhances fruit and spice flavors in yogurts, and marinades. See other side for more consumer benefits of high fructose corn syrup.



*Number of servings required to reach IOM[1] added sugars threshold (≤ 25% of calories[2]) for a variety of foods. Number of servings = 500 kcal ÷ (Sugars content x Reference amount x 4 kcal/g)

1. Trumbo P, Schlicker S, Yates AA, Poos M. Institute of Medicine. Dietary reference intakes for energy, carbohydrate, fiber, fat, fatty acids, cholesterol, protein and amino acids. *J Am Diet Assoc* 2002; 102: 1621-1630

2. Equals 500 kcal/day for 2000 kcal/day diet

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GET the FACTS on HIGH FRUCTOSE CORN SYRUP

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The Facts About High Fructose Corn Syrup

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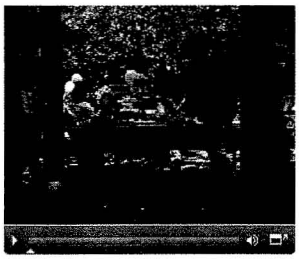
"Because the composition of HFCS and sucrose are so similar, particularly on absorption by the body, it appears unlikely that HFCS contributes more to obesity or other conditions than sucrose."

— American Medical Association Report 3 of the Council on Science and Public Health (A-08), June 2008

1 2 3 4



Mothers at a party discuss high fructose corn syrup. more details >>

A couple in the park talk about HFCS and moderation. more details >>

A younger brother tells his older brother the facts about HFCS. more details >>

View all creative components of the campaign. more details>>

Welcome

Welcome to SweetSurprise.com, the site devoted to answering your questions and providing factual information about high fructose corn syrup — an ingredient that's more than just a natural sweetener. High fructose corn syrup provides many important characteristics, such as texture, flavor and freshness, to your favorite foods and beverages. It is nutritionally the same as table sugar and has the same number of calories, too. As many dietitians agree, sweeteners should be enjoyed in moderation.

High fructose corn syrup has been in the news a lot lately, and some reports give misleading information. The facts may surprise you. Please explore SweetSurprise.com and form your own opinion about how high fructose corn syrup fits in to your life.

What are the experts saying?

Experts from a variety of backgrounds, ranging from health professional organizations to consumer advocacy groups, bring perspective to the debate on high fructose corn syrup. You might be surprised to find out who. Click to find out more.>>

Hot Topics

Experts Lay to Rest Long-Held Misconceptions about High Fructose Corn Syrup

Journal of Nutrition supplement on ILSI-USDA workshop encourages the scientific community and the general public to stop demonizing high fructose corn syrup as the culprit of obesity Read more>>

Landmark NBC News Nutrition Report

NBC Nightly News with Brian Williams "The sweet truth about high fructose corn syrup," by Chief Science Correspondent Robert Bazell Watch the video>>

What about the reports on high fructose corn syrup and mercury?

Independent Testing Found No Quantifiable Mercury - Review by Duke University Medical Center Read more>>

Special Features

Visit the **Your Child's Diet** section, where you will find articles from established health experts, like pediatric nutritionist Dr. Keith-Thomas Ayoob.

Webinars are a great way to learn more about high fructose corn syrup. Visit the **Educational Toolkit** section to learn more.

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CORN REFINERS ASSOCIATION

THE GEORGE WASHINGTON UNIVERSITY
WEIGHT MANAGEMENT PROGRAM

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LATE

Written Statement of
Arthur Frank, M.D., Medical Director
George Washington University Weight Management Program
Submitted to the Hawaii State House of Representatives
Committee on Health
January 29, 2010

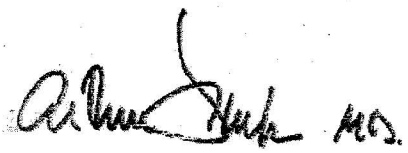
I am writing to express concern regarding the proposed taxation of sodas, HB 2153, being considered by the Hawaii State House of Representatives Committee on Health.

Part of my perspective on the issues of diabetes and obesity derives from my professional activities for the past 33 years in research and in the clinical management of obese patients as the Medical Director of the George Washington University Weight Management Program. With this background, I have served also as a member of the scientific advisory committee of the Corn Refiners Association.

There is no single culprit in the puzzle of obesity. There is no single process that causes the disease. Eating is regulated by complex neurochemical signals, and food selection *alone* is not likely to be a significant cause of the problem. A substantial body of epidemiological and metabolic evidence establishes that obesity is not caused only by misguided food selection. Focusing the blame on a single food or beverage will be simplistic and potentially misleading. It will create a target for directing the public's concern on one component of the food supply which happens to be an incidental part of the problem. There is a risk that this focus on this one component of our complex food supply will do more harm than good.

Taxing or banning certain components of the food supply will result in decreasing the consumption of these food components but, unless we modify the complex neurochemical system that regulates the control of eating and calorie balance, we will have the risk that total calorie consumption and body weight problems will remain unchanged.

Sincerely,



Arthur Frank, M.D.
Medical Director
George Washington University Weight Management Program

Rippe Lifestyle Institute

James M. Rippe
Founder and Director, Rippe Lifestyle Institute
Associate Professor of Medicine (Cardiology)
Tufts University School of Medicine
Professor of Biomedical Sciences
University of Central Florida

LATE

Written Statement of
James M. Rippe, M.D.
Founder and Director
Rippe Lifestyle Institute
Professor of Biomedical Sciences
University of Central Florida

Submitted to the Hawaii State House of Representatives
Committee on Health
January 29, 2010

The purpose of this written statement is to express concern regarding the proposed measure to tax sodas being considered by the Hawaii State House of Representatives Committee on Health.

As a board certified cardiologist and Professor of Biomedical Sciences, my background in this area comes from extensive research over the last 25 years in cardiovascular disease, metabolism, obesity, and diabetes. My research laboratory has been a leading source of information on nutritive sweeteners over the past decade. My research team has published extensively in the metabolic effect of nutritive sweeteners, and I have testified in front of the American Medical Association and elsewhere concerning these issues.

The issue of obesity is a complicated one. There are multiple causative agents that impact on obesity. The simple fact is that we are eating more from all sources than we were 25 years ago and are exercising less. In fact, as a percentage of calories the calories from all nutritive sweeteners combined have actually declined over the last 25 years. In our diet we consume 3-1/2 times as many calories as fat than we do from all nutritive sweeteners combined. Historically, every effort to combat obesity by singling out one component of the diet has resulted in abysmal failure. There is significant risk in targeting any one segment of the diet as a causative agent of obesity. Such efforts are doomed to failure and when this latest attempt fails, the public will once again be left with less trust in our government when it comes to the important public health issue of obesity.

The argument that taxing or banning certain substances in the food supply will result in decreasing their consumption may be true, but it will not have any measureable impact on the overall calorie consumption or prevalence of obesity in our country.

Sincerely,

James M. Rippe, M.D.
Founder and Director
Rippe Lifestyle Institute
Professor of Biomedical Sciences
University of Central Florida

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CORN REFINERS ASSOCIATION

Written Testimony of

Audrae Erickson

Corn Refiners Association

Submitted to the

Hawaii State House of Representatives

Committee on Health

For the Public Hearing on HB 2153

January 29, 2010

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The Corn Refiners Association thanks House of Representatives Committee on Health Chairman Ryan Yamane and Members of the Committee for the opportunity to submit written testimony regarding HB 2153, that would assess a surcharge tax on all soft drinks sold in the State. We offer the information in our testimony as evidence for the Committee that soft drinks should not be taxed.

The Corn Refiners Association (CRA) is the national trade association representing the corn refining (wet milling) industry of the United States. CRA and its predecessors have served this important segment of American agribusiness since 1913. Corn refiners manufacture sweeteners, ethanol, starch, bioproducts, corn oil, and feed products from corn components such as starch, oil, protein, and fiber.

Singling out certain foods or beverages for government penalization, whether through nutrition or tax policies, will only serve to further confuse consumers and will not lead to meaningful results in assisting Americans to adopt healthier lifestyles.

According to James M. Rippe, M.D., cardiologist and biomedical sciences professor at the University of Central Florida, "We are eating too much of everything, not just sugar. Over the last three decades, the average American has increased their calorie consumption by 24% and physical activity has declined. People are singling out sugar as the one smoking gun in the obesity epidemic when there are guns everywhere." (Boyles S. "Fresh Take on Fructose vs. Glucose." WebMD Health News. April 21, 2009)

A peer-reviewed study published in the August 2007 issue of *Food and Chemical Toxicology* found that those who frequently consume sweetened soft drinks do not have a higher obesity rate than those who rarely drink them. The study found higher obesity rates correlated with several other factors, such as the amount of time in front of the computer or TV, or the consumption of high amounts of dietary fat.

The authors noted, "Obesity is a multi-factorial problem which is rooted in a positive balance between energy intake and expenditure. Lifestyle, behavior, and environment appear to have a more dominant role in obesity prevalence than do individual foods." (Sun SZ, Empie MW. 2007. Lack of findings for the association between obesity risk and usual sugar-sweetened beverage consumption in adults - A primary analysis of databases of CSFII-1989-1991, CSFII-1994-1998, NHANES III, and combined NHANES 1999-2002. *Food Chem Toxicol* 45(8):1523-1536.)

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It is especially important to understand that Americans are consuming more calories from all types of foods today than what was consumed 30 years ago, and we expend less energy to burn the extra calories. Consider the numbers reported in the February 2009 Loss-Adjusted Food Availability Data by the U.S. Department of Agriculture. Total caloric intake on a per capita basis for Americans increased from 2,172 calories per day in 1970 to 2,775 calories per day in 2007 – an additional 603 calories.

Major contributors to this 603-calorie increase include 299 calories from added fats and 194 calories from flour and cereal products. Added sugars account for only 57 calories of the daily increase. (U.S. Department of Agriculture, Economic Research Service. 2009. Calories: average daily per capita calories from the U.S. food supply, adjusted for spoilage and other waste. Loss-Adjusted Food Availability Data.)

Many soft drinks are made with high fructose corn syrup, a safe and natural ingredient that is handled the same as sugar by the body. There has been a lot of confusion about high fructose corn syrup. We would like the following statements from the American Medical Association and American Dietetic Association included on the record.

The American Medical Association stated that, "Because the composition of high fructose corn syrup and sucrose are so similar, particularly on absorption by the body, it appears unlikely that high fructose corn syrup contributes more to obesity or other conditions than sucrose." (Report 3 of the Council on Science and Public Health A-08, June 2008.)

According to the American Dietetic Association (ADA), "high fructose corn syrup…is nutritionally equivalent to sucrose. Once absorbed into the blood stream, the two sweeteners are indistinguishable." The ADA also noted that "Both sweeteners contain the same number of calories (4 per gram) and consist of about equal parts of fructose and glucose." (Hot Topics, "High Fructose Corn Syrup." December 2008.)

For the reasons set forth in this written testimony, the Corn Refiners Association urges the Committee to oppose a tax on soft drinks. Thank you for considering our concerns.

Respectfully submitted,

Audrae Erickson
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