

IN THE SUPREME COURT OF PENNSYLVANIA

Docket Nos. 2, 3 EAP 2018

LORA JEAN WILLIAMS; GREGORY J. SMITH; CVP MANAGEMENT, INC.
d/b/a or t/a CITY VIEW PIZZA; JOHN'S ROAST PORK, INC. f/k/a JOHN'S
ROAST PORK; METRO BEVERAGE OF PHILADELPHIA, INC. d/b/a or t/a
METRO BEVERAGE; DAY'S BEVERAGES, INC. d/b/a or t/a DAY'S
BEVERAGES; AMERICAN BEVERAGE ASSOCIATION; PENNSYLVANIA
BEVERAGE ASSOCIATION; PHILADELPHIA BEVERAGE ASSOCIATION;
and PENNSYLVANIA FOOD MERCHANTS ASSOCIATION,

Appellants,

v.

CITY OF PHILADELPHIA, and FRANK BRESLIN, IN HIS OFFICIAL
CAPACITY AS COMMISSIONER OF THE PHILADELPHIA DEPARTMENT
OF REVENUE,

Appellees.

BRIEF FOR *AMICI CURIAE*
PUBLIC CITIZENS FOR CHILDREN & YOUTH, CEIBA, INC.,
THE DELAWARE VALLEY ASSOCIATION FOR
THE EDUCATION OF YOUNG CHILDREN, AND PUBLIC HEALTH
MANAGEMENT CORPORATION
IN SUPPORT OF APPELLEES

On Appeal from an Order of the Commonwealth Court of Pennsylvania, in Nos.
2077, 2078 C.D. 2016, entered June 14, 2017, affirming Orders of the Court of
Common Pleas of Philadelphia County in September 2016, No. 01452, entered
December 19, 2016

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STATEMENT OF INTERESTS OF *AMICI CURIAE*

Amici are a group of organizations that support the City of Philadelphia’s Beverage Tax (“PBT”) as a common sense, cost-justified measure to improve the education and health of the city’s most valuable and yet most vulnerable population—its children. The PBT provides great benefit by reducing distribution of sugary drinks while at the same time generating much needed revenue to fund early childhood education, community schools, libraries, parks, and other initiatives that promote the health and well being of children.

Public Citizens for Children and Youth (“PCCY”)¹ is a Pennsylvania nonprofit organization that leads child advocacy efforts to improve the lives and life chances of children in Southeastern Pennsylvania. Founded as Philadelphia Citizens for Children and Youth in 1980, PCCY’s name changed in 2007 to reflect its work not only in Philadelphia, but in the surrounding counties of Montgomery, Delaware, Chester, and Bucks. PCCY uses thoughtful and informed advocacy, community education, targeted service projects, and budget analysis to address areas affecting the healthy growth and development of all our region’s children including: health, education, early learning, and family stability. Throughout its

¹ Information about PCCY can be found at <http://www.pccy.org/>. In addition, counsel would like to acknowledge the extensive contributions to this amicus brief made by Tomea Sippio-Smith, Esq. Ms. Sippio-Smith is not admitted to practice in Pennsylvania and for that reason does not appear as counsel.

history, PCCY has testified at hearings, annually issued reports on the state of children in the city and region, organized communities, and families, and partnered with other organizations to advocate and focus on the needs of children and what must be done to improve their lives. PCCY Executive Director, Donna Cooper, testified in favor of the PBT before the Philadelphia City Council.

Ceiba, Inc. (“Ceiba”)² is a nonprofit coalition of Latino community based nonprofit organizations in Philadelphia. The members of Ceiba are: Concilio, Finanta, the Norris Square Community Alliance, and Nueva Esperanza. Ceiba was founded in 1989. The coalition is named after one of nature’s most resilient trees. They are renowned for their longevity and as great gathering places for people to meet and talk under the shade. Ceiba’s mission is to promote the economic development and financial inclusion of Philadelphia’s Latino community through collaborations and advocacy aimed at ensuring their access to quality housing. Ceiba’s holistic approach to asset-building helps its partner agencies better serve low-to moderate-income families by promoting integration of various services at one point of contact for clients and economies of scale for the service providers. Via Ceiba, the partner agencies enhance and coordinate the delivery of their housing counseling services through an approach that integrates financial literacy, free tax preparation services, access to affordable health insurance, and

² Information about Ceiba, Inc. can be found at <https://ceibaphiladelphia.org/>.

structured savings programs. Ceiba's Comprehensive Asset-Building Program improves financial literacy among Latinos and addresses three important areas of a family's life: housing, health, and taxes. Health, recreation, and safety are vital elements to the ability of people to secure and retain quality housing. Ceiba has a 28-year history of bringing neighborhood-based organizations together to work collectively on issues. In 2009, Ceiba's advocacy work was recognized with a Human Rights Award from The Philadelphia Commission on Human Relations. Ceiba's advocacy work focuses on the housing and economic rights of low-to-moderate income families including unauthorized immigrants and advocacy on behalf of the rights of limited English proficient people in the areas of housing, government services, consumer protection and voting rights. Will Gonzalez, Ceiba's Executive Director, testified in favor of the PBT before the Philadelphia City Council.

The Delaware Valley Association for the Education of Young Children (DVAEYC)³ was incorporated in 1967 by a group of influential and progressive early childhood educators and was affiliated with the National Association for the Education of Young Children (NAEYC) until June 2017. DVAEYC is dedicated to ensuring educational opportunity for every child and for more than 50 years, DVAEYC has successfully championed high-quality early

³ Information about DVAEYC can be found at <http://www.dvaeyc.org/>.

care and education for children from birth to age eight in Southeastern Pennsylvania.

DVAEYC is a recognized expert in training for early childhood education (“ECE”) professionals to help individuals and organizations with best practice skills and career development, including coaching early childhood education programs to meet the high standards of PA Keystone STARS and national accreditation. DVAEYC also engages policymakers and encourages them to invest in high-quality early childhood education throughout the state. This statewide grassroots advocacy network motivates more than 3,000 individuals and organizations to influence public policy that supports increased investment in early learning programs.

Public Health Management Corporation (“PHMC”)⁴ is a nonprofit public health institute that builds healthier communities through partnerships with government, foundations, businesses, and community-based organizations. It fulfills its mission to improve the health of the community by providing outreach, health promotion, education, research, planning, technical assistance, and direct services.

PHMC serves the Greater Philadelphia region with more than 3,000 employees, 350 programs, a network of subsidiary organizations, 70 locations, and

⁴ Information about PHMC can be found at <http://www.phmc.org/site/>.

close to 350,000 clients served annually. PHMC partners with Urban Affairs Coalition (www.uac.org) to deliver administrative intermediary services in support of the City's universal pre-kindergarten program. PHMC is one of the largest and most comprehensive public health organizations in the nation.

SUMMARY OF THE ARGUMENT

The PBT is designed to address a critical problem facing Philadelphia, namely, the alarming number of Philadelphia children at risk of serious health problems associated with the consumption of far too much sugar. The PBT addresses this problem in two ways. First, it creates a disincentive for distributors to bring sweetened beverages into the city. Second, it provides a source of revenue for Philadelphia to invest in the health and well being of its children. Philadelphia uses the funds raised by PBT to maintain and improve community parks, recreation centers, and playgrounds for the direct benefit of Philadelphia children and the indirect benefit of all Philadelphia citizens. It also uses the funds raised by the PBT to provide thousands of low income children with access to quality pre-kindergarten (“pre-k”) education. The PBT has already seen positive results with revenue currently being used to fund pre-k programs and create jobs. The PBT is truly a “win win” for Philadelphia, especially its children who are its future.

ARGUMENT

A. The PBT Promotes the Health of Philadelphia Children By Encouraging A Reduction In Consumption Of Sweetened Beverages

Health plays a significant role in both short-term and long-term life outcomes for children. A child's health impacts their ability to attend, learn, and succeed in school. Healthier children grow into healthier adults. Philadelphia's children are facing a substantial barrier to good health; thousands of the city's kids are overweight and obese. Although there are many factors affecting weight gain, research has linked sugary drinks to overweight and obesity in children.

Nationally, about two-thirds of adults and one-third of children and adolescents are overweight or obese.^{5,6} Yet in Philadelphia, approximately one-half of all children were classified as overweight or obese in 2015.⁷ This reality has

⁵ Cheryl D. Fryar, M.S.P.H., et. al., National Center for Health Statistics, Health E-Stats, *Prevalence of Overweight and Obesity Among Children and Adolescents Aged 2–19 Years: United States, 1963–1965 Through 2013–2014* (June 2016) available at: https://www.cdc.gov/nchs/data/hestat/obesity_child_13_14/obesity_child_13_14.pdf.

⁶ U.S. Dep't of Health, Nat'l Inst. of Diabetes and Digestive Kidney Disease, *Overweight and Obesity Statistics* (NIH publication no. 04–4158, Oct. 2012), available at <https://www.niddk.nih.gov/health-information/health-statistics/Pages/overweight-obesity-statistics.aspx> (hereinafter referred to as “U.S. Dep't. of Health, NIH Publication No. 04–4158”).

⁷ Public Health Management Corporation, Community Health Database, 2016 Community Health Needs Assessment, University of Pennsylvania Health System; available at https://www.pennmedicine.org/~media/documents%20and%20audio/annual%20reports/community/community_health_needs_assessment_uphs_chna_2016_1.ashx?l

serious implications for the long-term health of Philadelphia’s children. People who are overweight or obese are at increased risk of contracting type 2 diabetes, heart disease, high blood pressure, non-alcoholic fatty liver disease, osteoarthritis, and some cancers.⁸

An analysis of a proposed New York State sweetened beverage tax found that an 18% reduction in sugar-sweetened beverages (as a result of the imposition of a tax) would be expected to prevent 3.5% of new cases of diabetes in men and 3.0% in women.⁹ The PBT is expected to achieve similar results, saving \$197 million in health care costs, preventing 730 deaths by 2025, and leading to 36,000 fewer cases of obesity and 2,280 fewer cases of diabetes per year.¹⁰

a=en ; *see also*, Public Health Management Corporation, Community Health Database, *Southeastern Pennsylvania Household Health Survey* (2015), information available at https://www.pennmedicine.org/~media/documents%20and%20audio/annual%20reports/community/community_health_needs_assessment_uphs_chna_2016_1.ashx?1a=en

⁸ Kelly D. Bronwell et al., *The Public Health and Economic Benefits of Taxing Sugar-Sweetened Beverages*, 361 *New Eng. J. Med.* 1599-1605 (2009) (hereinafter referred to as “Bronwell – The Public Health and Economic Benefits of Taxing Sugar-Sweetened Beverages”); U.S. Dep’t. of Health, NIH Publication No. 04–4158.

⁹ Y. Claire Wang, *A Report to the NYC Department of Health & Mental Hygiene* 21 (Columbia Univ. 2010), http://www.columbia.edu/~ycw2102/SSB%20tax%20brief%20Wang%202010%2006%2021%20_Final_.pdf.

¹⁰ Harvard Univ. T. H. Chan School of Public Health, Childhood Obesity Intervention Cost-Effectiveness Study (CHOICES), *Sugar-Sweetened Beverage Tax Philadelphia, PA* 1-3 (April 2016), <http://choicesproject.org/wp->

Research, including studies of children and adolescents, has found a positive association between the intake of sugar-sweetened beverages and increased body weight.¹¹ This association has also been observed in children at surprisingly young ages. A study of preschoolers and kindergarteners found that those who drank sugar-sweetened beverages—specifically soda, sports drinks, or fruit drinks containing less than 100% juice—one or more times per day were more likely to be overweight or obese than peers who did not or rarely consumed them.¹² Yet, children and adults in the United States ingest two times as many calories from sugar-sweetened beverages as they did 30 years ago.^{13, 14} Data reveals that 64% of poor, 60% of Latino, 59% of Asian, and 54% of black children in Philadelphia are overweight or obese.¹⁵ These demographic groups also tend to be the communities with the highest rates of consumption of sugary beverages (and

content/uploads/2016/05/BRIEF_Cost-Effectiveness-of-a-Sugar-Sweetened-Beverage-Tax-in-Philadelphia-PA_CHOICESproject.org_5.20.16.pdf.

¹¹ Bronwell *supra* note 8.

¹² Mark D. Deboer et al., *Sugar-Sweetened Beverages and Weight Gain in 2-to 5-Year-Old Children* 132 *Pediatrics* 413 – 420 (2013), available at <http://pediatrics.aappublications.org/content/pediatrics/132/3/413.full.pdf>.

¹³ Sara N. Bleich et al., *Increasing Consumption of Sugar-Sweetened Beverages Among US Adults: 1988-1994 to 1999 -2004*, 89 *Am. J. Clinical Nutrition* 372-81 (2009).

¹⁴ Wang et al., *Increasing Caloric Contribution from Sugar-sweetened Beverages and 100% Fruit Juices Among Children and Adolescents, 1988-2004*, 121 *Pediatrics* e1604-e1614 (2008).

¹⁵ Public Health Management Corporation, *supra* note 7.

consequently, the highest rates of diabetes and other conditions).¹⁶ The marketing of sugary drinks is particularly pronounced in Latino and low-income neighborhoods, with low-income Latino communities having up to nine times the density of advertising for sugary drinks as compared to high-income white neighborhoods.¹⁷

Due to a growing body of research linking the consumption of these beverages and obesity, many organizations, such as the American Medical Association, the American Heart Association, and the World Health Organization, now recommend limiting the consumption of sweetened beverages.¹⁸ Since at least 2006, the American Academy of Pediatrics has advised parents to reduce children's intake of these beverages due to limited nutrition and adverse impacts

¹⁶ Euna Han & Lisa Powell, *Consumption patterns of sugar-sweetened beverages in the United States*, 113 J. Acad. Nutrition & Diet 2013 Jan; 113(1).

¹⁷ State of Obesity, *A Special Report: Racial and Ethnic Disparities In Obesity, Analysis of Obesity Prevention in Latino Communities* (September 2014), <http://stateofobesity.org/disparities/latinos/> (last visited March 7, 2017).

¹⁸ American Heart Association, *Reducing Sugar -Sweetened Beverage Consumption A Focus on Sugar-Sweetened Beverage Taxes Revised-June 2016*, https://www.heart.org/idc/groups/ahaecc-public/@wcm/@global/documents/downloadable/ucm_490766.pdf; American Medical Association, *AMA Adopts Policy to Reduce Consumption of Sugar-Sweetened Beverages*, <https://www.ama-assn.org/ama-adopts-policy-reduce-consumption-sugar-sweetened-beverages>; World Health Organization, *Reducing consumption of sugar-sweetened beverages to reduce the risk of childhood overweight and obesity*, http://www.who.int/elena/titles/ssbs_childhood_obesity/en/.

on health.¹⁹ Studies linking sugar consumption to increased cardiovascular disease risk factors among U.S. children recently prompted the American Heart Association to recommend a significant reduction in children's sugar intake, which included limiting the sugar-sweetened beverage consumption for kids ages 2 through 18 to no more than one drink per week.²⁰

In short, the PBT is an important measure to address a crisis facing Philadelphia and its families by reducing the distribution of unhealthy sugary beverages. This alone provides compelling justification for the PBT. As explained in the following sections, Philadelphia's use of the funds raised by the PBT to pay for quality pre-k education and increased opportunities for children to exercise and live healthy lives provides entirely separate and compelling justifications for the PBT.

¹⁹ See Vasanti S. Malik et al., *Intake of Sugar-sweetened Beverages and Weight Gain: A Systematic Review*, 84 Am. J. Clinical Nutrition 274-288 (2006); U.S. Dep't. of Health and Human Services & U.S. Dep't. of Agric., *Dietary Guidelines for Americans 2015 – 2020* 61 (Dec. 2015), <https://health.gov/dietaryguidelines/2015/guidelines>.

²⁰ Miriam B. Vos et al., *Added Sugars and Cardiovascular Disease Risk in Children: A Scientific Statement from the American Heart Association*, 134 *Circulation* 12 (2016), available at <http://circ.ahajournals.org/content/early/2016/08/22/CIR.0000000000000439>.

B. The PBT Also Promotes the Health of Philadelphia Children by Using Generated Revenue To Improve Access To Parks, Recreation Centers, and Playgrounds

While promoting the health of children by encouraging the reduction of sugary-drink distribution is a sufficient justification for the PBT, the Court should also take notice that the PBT promotes healthy children the old fashioned way, by ensuring to the greatest extent possible that children will have safe and adequate opportunities for play, recreation, and exercise outside the home. In addition to limiting intake of sugary beverages, the American Academy of Pediatrics, American Medical Association, and American Heart Association all recommend an increase in physical activity to manage children's weight.²¹ People who consume the most sugar-sweetened drinks are often those with the least access to safe places to be active.²² By implementing the PBT, Philadelphia City Council took measures to support child wellness by earmarking the revenue it generates to fund improvements in neighborhoods and services that encourage children to exercise, grow, thrive, and be and stay healthy.

²¹ American Heart Association, *supra* note 18.

²² State of Obesity, *supra* note 17.

C. The PBT Promotes the Well Being of Philadelphia Children by Providing Families With Access To High Quality Pre-Kindergarten Slots

Funding from the PBT is also used to increase the availability of high quality pre-k slots for Philadelphia’s families.²³ Philadelphia is home to more than one hundred thousand children under five years old.²⁴ Sixty-eight percent of Philadelphia’s children under six years of age have both parents in the workforce.²⁵ For many of the city’s parents, childcare is not optional; it is a necessity. High quality childcare has been linked to improved outcomes for children, but availability is limited and fees are expensive. The PBT allows the city to invest in

²³ High quality is defined as providers with a star 3 or 4 rating in Pennsylvania’s Keystone Stars QRIS (Quality Rating and Improvement System) or providers accredited by the National Association for the Education of Young Children (NAEYC), National Association for Family Child Care (NAFCC) or Montessori Accreditation by: Association Montessori Internationale (AMI/USA) or American Montessori Society (AMS). More information about Keystone Stars performance standards is available here: <http://www.pakeys.org/wp-content/uploads/2017/12/Keystone-STARS-Performance-Standards-06.21.2017-v43.pdf>

²⁴ Public Citizens for Children and Youth, *Left Out: The Status of Children in Philadelphia at 24* (Oct. 2016), http://www.pccy.org/wp-content/uploads/2016/10/Left-Out_Philadelphia-1.pdf (hereinafter referred to as “PCCY – Left Out”).

²⁵ U.S. Census Bureau, *Percent Of Children Under 6 Years Old With All Parents In The Labor Force - State -- County / County Equivalent, Universe: Own children under 6 years in families and subfamilies, in 2016 American Community Survey 5-Year Estimates* (DPO3, 2016), <https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>.

its youngest residents now by funding more seats in high quality classrooms that prepare students for success in kindergarten and beyond.

Philadelphia is home to an ethnically and racially diverse population of children. More than 202,000 students attend Philadelphia public schools.²⁶ An estimated 130,800 Philadelphia public school children live in poverty.

Approximately 30,000 students have documented disabilities and over 20,000 students are English language learners.²⁷ Unfortunately, most of Philadelphia's children are struggling academically. In 2017, only 35% of the city's public and charter school third grade students read at or above a proficient level.²⁸ Only 23% met grade-level benchmarks for math. *Id.* In total, 34% of children in 3rd-8th grade mastered reading, while only 19% tested on grade level for math. *Id.* It is rare for these students to have been enrolled in quality childcare. As of 2015, Pennsylvania ranked 30th in the nation in access to high-quality preschool.²⁹

²⁶ The School District of Philadelphia, General Information, Enrollment Details (2017-2018),

<https://dashboards.philasd.org/extensions/philadelphia/index.html#/>

²⁷ Left Out, *supra* note 24, at 12-13; *see also* Sch. District of Phila., *General Information: Enrollment Details* (2017-2018),

<https://dashboards.philasd.org/extensions/philadelphia/index.html#/>

²⁸ Sch. Dist. of Phila., Dist. Performance Office, *SY 2016 – 2017 PSSA & Keystone District Actual Performance*,

<https://www.philasd.org/performance/programsservices/open-data/pssakeystone/>.

²⁹ Pa. Partnerships for Children, *The Case for Pre-K in PA 2* (Jan. 2016), http://www.prekforpa.org/wp-content/uploads/2016/01/Case_for_Pre-k_inPA.pdf.

Multiple studies show that a year or more of pre-school based early childhood education in a high-quality setting improves early language acquisition, literacy, and mathematics skills.³⁰ Other research has found that participation in a high-quality pre-school reduces the likelihood of special education placement by nearly half through 2nd grade.³¹ Attendance at a high quality pre-school has also been linked to a greater likelihood of high school graduation and college enrollment with subsequent graduation.³² Children living in poverty, children with special needs, children of color, dual language learners, immigrant children, and middle class children who attend a high-quality pre-school have all been determined to positively benefit from such programs. *Id.*

The data is clear that children with access to high quality pre-school programs have great success in life, but for families with limited incomes, it is an unaffordable option. In Philadelphia, the median cost of full-time, in-center child

³⁰ Hirokazu Yoshikawa et al., *Investing in Our Future: The Evidence Base on Preschool Education*, at 3-4 (Soc’y for Res. in Child Dev. & Found. for Child Dev. Oct. 11, 2013), <https://www.fcd-us.org/assets/2016/04/Evidence-Base-on-Preschool-Education-FINAL.pdf>.

³¹ Cecil J. Picard Ctr. for Child Dev. & Lifelong Learning, *LA 4 Longitudinal Report 29-31* (Univ. of La. at Lafayette 2007) available at <https://picardcenter.louisiana.edu/sites/picardcenter/files/LA%204%20Annual%20Report%202007-08.pdf>

³² Timothy J. Bartik, *From Preschool to Prosperity: The Economic Payoff to Early Childhood Education* 4-6. 53-60 (W.E. Upjohn Inst. for Employment Res. 2014) available at <http://www.upjohn.org/sites/default/files/Wefocus/FromPreschooltoProsperity.pdf>.

care in 2016 was \$9,100 for a pre-schooler; parents with an infant and pre-schooler paid \$20,800, while high quality care for an infant and pre-schooler averaged \$23,000 annually.³³ In Philadelphia, where approximately 75% of young children come from low-to-moderate income families (defined as under \$72,000 per year for a family of 4), the monthly expense of childcare often rivals the cost of rent. *Id.*

As more parents across the country struggle with the rising cost of childcare, more states have addressed that need by enacting public policies to provide families with financial support to enroll their children in high quality pre-k programs. As of 2016, forty states (including Pennsylvania) and Washington D.C. offered state funded pre-school programs that served approximately 1.55 million children.³⁴ However, the U.S. Department of Education estimates that about 2.5 million children around the country are unable to access publicly funded pre-school programs.³⁵

³³ Computed from the 2016 Market Rate Survey. Raw data obtained via special data set request from Pennsylvania's Office of Child Development and Early Learning (OCDEL). Additional information about OCDEL is available at <http://www.education.pa.gov/Early%20Learning/Pages/default.aspx>.

³⁴ W. Steven Barnett et al., *The State of Preschool 2016: State Preschool Yearbook* (Nat'l Inst. for Early Educ. Res. 2016), http://nieer.org/wp-content/uploads/2017/09/Full_State_of_Preschool_2016_9.15.17_compressed.pdf.

³⁵ U.S. Dep't of Educ., *A Matter of Equity: Preschool in America* 4 (April 2015), <https://www2.ed.gov/documents/early-learning/matter-equity-preschool-america.pdf>.

Many of Philadelphia’s children fall into this category. Prior to the PBT, the city’s 1,800 licensed child care providers only had 6,000 high quality child care seats available.³⁶ These slots only covered 7.6% of children needing out-of-home care, and only 16% of children receiving publicly subsidized care.³⁷ The passage of the PBT has benefitted Philadelphia’s children by providing more high quality pre-school slots. So far the PBT has funded 2,000 free high quality pre-k slots, fueling growth in 88 pre-k programs, 75% of which are owned by minorities or women, and created over 250 new jobs.³⁸ It has also “funded nine community schools serving 4,500 students and their families, 75% of whom live at or below the poverty line.”³⁹ The benefits are long-term and this investment in early childhood education benefits the entire community.

³⁶ Annie E. Casey Foundation, Kids Count Data Center, *High-Quality Child Care - Availability for High-Quality Child Care By Age Group* (2014) <http://datacenter.kidscount.org> (filter by Pennsylvania and by county, then by topic: education, early childhood); Annie E. Casey Foundation, Kids Count Data Center *Child Care Subsidy - Percent Of Children Receiving Subsidized Child Care In Keystone STARS 3 Or 4 Facilities* (2014), <http://datacenter.kidscount.org> (filter by Pennsylvania and by county, then by topic: education, early childhood).

³⁷ *Id.*

³⁸ Gonzalez, Will, *Soda tax benefits all, even its biggest critic*, 2017, <https://why.org/articles/op-ed-soda-tax-benefits-all-even-its-biggest-critic/>; see also Terruso, Julia, *With soda-tax money, pre-K centers see rapid growth*, March 2017, <http://www.philly.com/philly/news/politics/With-soda-tax-money-pre-k-centers-see-rapid-growth.html>.

³⁹ *Id.*

CONCLUSION

Philadelphia's children face daunting health and education problems. The PBT is a well designed policy to address these problems. It reduces distribution of unhealthy sugary beverages to all citizens including children. It provides the city with the means to give more children access to healthy spaces and activities and increases the supply of high quality pre-k seats. The PBT ensures that the funds it generates are used to address the city's most pressing needs and most vulnerable residents. With the investment of the funds raised by the PBT, the City of Philadelphia not only promotes the health and education of its children, it insures the future of the city with a healthier, better educated populace.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that on April 13, 2018, I caused to be served a true and correct copy of the foregoing Brief for *Amici Curiae* Public Citizens for Children & Youth, CEIBA, Inc., the Delaware Valley Association for the Education of Young Children, and Public Health Management Corporation in Support of Appellees via first class mail upon the following:

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