



Research article

“Coke’s not a food”: A critical discourse analysis of sugar-sweetened beverage tax acceptability by white residents from an upper-middle class neighborhood in Winnipeg Manitoba

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ABSTRACT

Increasing concerns about the health impacts of sugar consumption has led to the proposition of a sugar-sweetened beverage (SSB) tax in Canada. However, competing concerns related to stigma and equity remain and have not been explored in a Canadian context. As part of a broader study examining the perspectives of various populations on SSB tax acceptability, we examined how residents of an upper-middle class neighborhood conceptualize SSB tax acceptability, and we explored the discourses that inform their discussion. We conducted and analyzed qualitative, semi-structured interviews with residents of an upper-middle class neighborhood in Winnipeg, Manitoba, Canada. Recruitment criteria were residence, adults, and English speaking. Critical discourse analysis methodology was used, and healthism (health moralism) and tax psychology informed the analysis. Eighteen participants volunteered: 15 females and 3 males; all self-identified as white, and all spoke about (grand)parenting. Healthist discourse was utilized in supportive discussion of SSB taxation. With the mobilization of healthism, ideal citizens and parents were described as “health conscious” and those who might be likely to reduce SSB intake because of taxation. Healthism also contributed to their identification of beverages targeted by a tax, versus those they deemed as having redeeming nutritional qualities. Limits to SSB tax support were expressed as fairness concerns, with a focus on the procedural justice of the tax. Participants supported SSB taxation and the discourses they employed suggested support for the tax was perceived as contributing to their construction of the kind of ideal, health-valuing citizens they hoped to embody. However, participants were also concerned about the fairness of implementation, although this did not outweigh the prioritization of good health.

1. Background

Newfoundland and Labrador is the first jurisdiction to implement a sugar-sweetened beverage (SSB) tax in Canada [1]. SSB taxes

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are endorsed by the World Health Organization [2], and national organizations such as Dietitians of Canada [3] and Heart and Stroke Foundation [4], due to their associations with weight gain and incident diabetes [5]. SSB are beverages sweetened with added sugars, such as pop, sports drinks, and fruit drinks (not 100 % fruit juices).

SSB taxes have been implemented elsewhere including Mexico, Denmark, the UK and various U.S. jurisdictions [6–9]. The SSB taxes that are recommended are generally excise taxes, which are a type of tax that is regressive; notably SSB in Manitoba are already subject to sales taxes, which are also regressive. This means lower-income populations would contribute a higher proportion of their income as compared to higher-income populations [10]. In contrast, SSB taxes have also been described by some groups as a progressive policy, due to the *potential* health benefits for lower-income populations attributed to lower predicted intake of SSB [11]. However, this simplistic view fails to consider the impacts for individuals and communities who continue to consume SSB due to systemic forces. It further fails to consider the associated financial, social, and health impacts of a policy that affects personal finances, as well as the mechanism by which a SSB tax may lead to fewer purchases of SSB, such as exacerbation of food insecurity. Also contributing to existing controversy regarding SSB taxation, some jurisdictions have repealed their SSB tax. Both Denmark and Cook County, IL (U.S.) reversed their SSB taxes for multiple reasons, including the impact on employment, cross-border shopping, anti-tax campaigning in media, and distrust in government [9,12]. Given current lack of consensus on SSB taxation, it is important to examine Canadian perspectives regarding SSB taxation. To gain insight into Canadian perspectives, we explore discourses that contribute to the acceptability of SSB taxation and highlighting their implications for health equity.

1.1. Public health policy and moralism

Public health policy influences population health and is critical in mitigating health inequities. However, public health policies are often reflective of the policymakers and their experiences and contexts [13], resulting in greater benefits for the “worried, white, wealthy and well”, or the four “w”s, thus exacerbating health inequities [14]. Public health policies function in establishing norms related to health and its societal value [13]. The inclusion and prioritization of privileged perspectives serves to maintain the dominant culture [14]. Furthermore, the creation of values and norms through policy is inherently moralistic [13]. Preda and Voight [15] highlight that the consequence of normalizing policies is that individual experiences and their social contexts are not necessarily represented. Thus, moralization in health policies creates and enforces the dominant culture, including values and norms, which may have inequitable effects.

As a result of SSB taxation becoming a reality in Canada, it is important to critically examine this policy from a health equity perspective. While our other research has focused on the perspectives of Indigenous adults as to the acceptability of a SSB tax and the social structures that contribute to unfair disadvantage [16,17], a health equity perspective should also consider how privilege, shaped by unearned advantage, influences attitudes toward policies [18]. Our purpose was to explore the discourses utilized by members of the dominant social group, represented by the River Heights neighborhood, in discussing SSB taxation. Research questions include: *Which discourses contribute to the acceptability of SSB taxation? How are trust, justice, and social norms considered in its acceptability?*

2. Materials and methods

2.1. Design

We utilized critical discourse analysis, inspired by Wetherell & Potter [19] and adding attention to power using Van Dijk’s approach [20]. Both healthism and theories regarding taxation informed our analysis, as described in the following major section on theory. Theories regarding taxation were selected after initial immersion in the data to aid analysis. This study is one part of both a larger project exploring the acceptability of SSB taxation among populations in Manitoba, primarily with Indigenous populations, and previous studies examining SSB tax acceptability in Michigan, USA [21] and Dharwad, India [22]. Our study specifically offers a comparison to the other locations in the larger project, to explore the perspective of the 4 “w”s, and how privilege and existing power structures shape and frame “the problem” of SSB intake, and consequently acceptability of policy responses to said “problem” by members of privileged or dominant groups.

2.2. Setting

River Heights is a middle-upper class neighborhood in Winnipeg, the provincial capital of Manitoba, Canada. We chose River Heights for two reasons. First, it is a valuable comparison with the other locations within the greater study, where it is an intentional contrast with the other locations that sampled Indigenous populations in various communities (for example, [23]). Second, River Heights well represents the dominant group in Canadian society, a middle-class, highly educated, and largely white segment, and it is an entry point to explore dominant circulating discourses. The province of Manitoba has a population of 1,342,153, and over half of the population resides in the capital city, Winnipeg (749,607 residents) [24], which is located in the southern and central area of the province. The neighborhood of River Heights has a population of 56,820 [25].

From the 2016 Census, River Heights was reported to have an average household income of \$91,036 [25]. The population of River Heights included 8.7 % Indigenous people, and 14.9 % Visible Minorities [25]. Additionally, 64 % of the River Heights population has a post-secondary certificate, degree or diploma, which is much higher than the municipal and provincial averages [25]. Politically, River Heights has been Liberal for almost 40 consecutive years and is currently represented at both the provincial and federal level by Liberal politicians [26,27]. In the Canadian context, the Liberal party occupies the ‘centre left’ with support for progressive policies

such as \$10-a-day childcare and legalized cannabis [28]. River Heights residents share a health mindedness; for example, the neighborhood reports one of the highest COVID-19 vaccination rates in Winnipeg [29]. Discursively, River Heights has and continues to have a reputation for housing Winnipeg's most wealthy [30].

More broadly, food insecurity in Manitoba affected 17.8 % of households in 2021, which is higher than the national average [31]. Additionally, 28 % of children in Manitoba experience poverty, the second highest prevalence among the provinces and territories [32]. The federal government reports three long-term, on reserve, drinking water advisories in Manitoba, and 27 on First Nations reserves nationally [33]. On reserves across Canada, access to drinking water has been a long-term problem [34]. Drinking water advisories are issued when water might be unsafe, or is known to be unsafe, based on testing; short-term advisories are those in place for less than a year, and long-term advisories are over a year [35]. Food insecurity, child poverty, and boil water advisories all disproportionately impact First Nations populations [32,36,37], particularly in northern Manitoba where First Nations communities are largely represented. As Manitoba is home to the highest proportion of Indigenous peoples (First Nations, Inuit, and Métis) among all provinces in Canada [38], Indigenous issues tend to be framed more prominently in Manitoba.

2.3. Participants

We recruited participants based on the following criteria: Residence in River Heights, English speaking, and aged 18 or older. We used purposive sampling to include mothers of young children, young adults, high SSB consumers, and people who self-identify as having been classified as “obese¹”, with posters (See Supplementary File 1) in community spaces, social media, and snowball sampling. Participants were provided an honorarium for their participation.² A more detailed explanation of our recruitment, and complete methodology has been published previously [39].

2.4. Data collection

We collected interview and demographic data. The interviews were semi-structured, audio recorded, and transcribed verbatim. The interview guide [See Supplementary File 2] sought to explore community health concerns of participants, SSB consumption, reactions associated with SSB, SSB taxes, SSB tax effects, and SSB tax revenue. The interview guide included questions such as: *What health concerns, if any, do you have for yourself, your family, and/or the community?; How do you think drinks with sugar affect (or do not affect) an individual's health?; How do think the tax will affect people? (including prompts for different communities, such as in northern communities); What drinks do you think are the focus of the tax? Why?* The interview guide was informed by the overarching theoretical frameworks of the larger study: decolonizing perspectives (given the broader focus on Indigenous perspectives), healthism, and intersectionality.

The interviews were conducted primarily one-on-one by one of the authors, between May and June 2019, in a variety of public spaces, or in participants' homes, at the request of the participants. The demographic questionnaire collected gender identity, age, education level, employment status, race/ethnicity, self-rated health, food security, and SSB consumption level of participants, to characterize the sample (See Supplementary File 3). Detailed field notes were completed by the interviewer following each interview. We concluded data collection once 18 interviews had taken place, a number which was not decided a priori. Data saturation, in terms of “informational redundancy” was reached [40]. No new information arose in the last two interviews compared to the earlier ones, paired with a slowing in recruitment.

2.5. Analysis

The first phase of analysis was the transcription process; transcriptions were then imported into NVivo 12 Pro software for the second phase of analysis. Each transcript was summarized initially by the analyst to re-familiarize the analyst with the data and immerse the analyst with the data. Coding began with a descriptive level of coding, which looked at the interview text content, context, and directly engaged with the text itself. Then, the interpretive phase of coding was shaped by critical questions and our theoretical approach and further validated through discussion amongst the research team. Analysis continued through the use of “heuristic devices”, the development of questions to directly engage with data [41], as well as through analytic writing, including memos and draft preparation.

2.6. Reflexivity

This study is part of a larger project exploring sugar-sweetened beverage taxation and its acceptability with Indigenous populations, using an equity lens [42]. Throughout the study conception, execution, and analysis, we have been reflexively engaged. Additionally, all of the authors are white, middle-class, settlers, and cisgender women, who have various weight-related histories, sexual identities, family compositions, and patterns of SSB intake.

¹ “Obesity” will be referred to using quotation marks to acknowledge the normativity and stigmatization inherent with the use of term [65].

² Honorarium: Each participant received an honorarium, in the form of a gift card with a value of \$50 upon completion of the interview. Participants were also informed that if they decided to leave the interview before all of the questions were asked, or if they declined to answer a question, they would still receive the honorarium.

3. Theory

3.1. Healthism

Healthism was described by Crawford as a shift to “health consciousness” [43, p.407], which occurred in the 1970s and continued with the moralization of health by the middle class in the 1980s [43,44]. Crawford particularly emphasized the role of individual responsibility in health discourse to be a driver behind this shift [43]. Brown expanded on this idea and described healthism as two narratives, the medicalization of new domains of life (such as behaviors, or lifestyle), and the elevation of health to a new “super value” [45, p.999]. Consequently, the failure to adhere to the “super value”-ing of health, is viewed negatively and compromises one’s social identity [45], which creates the potential for stigma. Stigma can be defined as when “labeling, stereotyping, separation, status loss and discrimination occur together in a power situation that allows them” [[46], p.377]. Stigma can lead to health consequences of its own and has been heavily critiqued as a policy mechanism due to its dehumanizing and harmful nature [47,48]. Therefore, moralization in health policies, with the potential for stigmatization, is a real concern for health equity and informed our exploration of participants’ use of healthism discourse within the context of SSB.

3.2. Tax discourse

(Dis)trust, norms, and justice are essential components of tax psychology discourse [49]. Distrust in tax discourse is typically directed at the tax creator, specifically the government. Norms and morals are relevant since taxation can impact identity and inform what is considered “normal”, creating a “normative taxpayer” [50]. Kirchler also emphasizes the importance of Christian values related to tax discourse, and thus tax behavior [49]. In fact, taxes on perceived harmful consumptive products, such as tobacco or soda, are often referred to as ‘sin taxes’, derived from Christian understandings of moral failings [51]. Through taxation, societal values can be transferred and normalized within economic systems. Internalized norms and behaviors are often indicative of societal norms, or dominant society, and are suitable to be explored using discourse analysis.

Justice is another aspect of taxation discourse, and often the major point of concern for taxpayers when discussing taxation [49]. Wenzel describes three types of justice, as well as three levels at which justice is relevant [52]. The first type of justice is distributive justice, which is concerned with the exchanging of resources and the balance between contributions and benefits [52]. Thus, distributive fairness is reached when taxpayers perceive that their contributions are matched by the rewards or benefits they could receive, as well as how their contributions/benefits are perceived as fair in relation with others [49]. The second type is procedural justice, which refers to the fairness of the process used to determine distribution of resources [45]. Procedural fairness is reached when tax implementation is perceived to be executed with respect, consultation, justification, and efficiency [52]. Finally, there is retributive justice, which is concerned with the perceived fairness of punishment for any rule-breaking [52]. Each of these avenues of justice can also be reflected within three different levels, the individual, the group (such as a social, occupational, or minority group), and the societal level (for example, Canada-wide) [52]. Additionally, perceptions of justice can be associated with other factors such as identifying with your group or social category [49].

4. Results

We interviewed 18 participants residing in River Heights, 15 of whom identified as female and 3 as male, with an average age of 44. Only white participants volunteered, and all participants spoke about (grand)parenting personally in their interviews, leading us to identify all participants as parents or grandparents. Other demographic data were previously reported [37]; briefly, 38 % of participants never, or less than once per week, consumed SSB, 28 % 1–3 times a week, 11 % 4–6 times a week, and 22 % daily. Most participants were in support of a SSB tax, rationalized through the “super-valuing” of health. When discussing SSB taxes, participants constructed an ideal citizen based on perceived societal norms. Concerns about SSB taxes were centered on fairness, at the individual and societal levels.

4.1. Ideal citizens and parents are “health conscious”

We identified healthist discourse throughout participant discussion of SSB taxes. In fact, there was repeated use of the phrase “health conscious”, or some variation. “Health conscious” people are those who value health, are in favor of SSB taxes, and would change their behavior should an SSB tax be implemented according to participants. In response to a question about who would be impacted by a SSB tax, James described: “-The ones who are thinking about it already. So people who are, already have a health consciousness would use that an opportunity to leverage some more, uh, reflection on their practice” (James). Another description in line with “health consciousness” was: “Another one that’s going to be conscientious too is parents. Parents, right? Parents with children, because then I think, I’d think they probably won’t buy it at all.” (Roxanne). Her use of “conscientious” expands the moral dimension of the ideal parent. The same participant went on to say; “I think it would be the wakeup call that I need to stop buying those beverages and then look at healthy alternatives” (Roxanne). Roxanne embodies the “need” to prioritize health and change their behavior, as well as supporting SSB taxation. An additional example of SSB taxation support through healthism is: “They’ll probably, sorry, they’ll probably want to, if the sugary drink have the tax, try to go for the, maybe healthier option, or I should hope” (Paige). The moralization is evident in the use of “I should hope”.

Healthism was also drawn on by participants in regard to their parental responsibility to protect their children from SSB,

demonstrating their parental “health consciousness”.

We really try not to give her access to pop right now, and sugary drinks, just because we know, like, it can become so addictive and just the amount of sugar in juice, for kids is, you know, so you can just see that kids, you know, already struggling with weight at a certain age and you can pinpoint it’s probably related to sugar intake (Nikki).

This participant, by eliminating SSB in their child’s diet, is seeking to protect them from many dangers to their health, including weight, “obesity” and in fact implies that one can “see” the influence of sugar on children’s bodies and pinpoint the “cause” of children’s variation in sizes. Another participant, when asked about the effects of drinks with sugar on an individual’s health, spoke about the need to worry: “They’re bad. They’re bad on a child for their ... brain growth and their development, is what I’ve learned from studies. I mean, you can worry yourself sick about all these different things”. (Roxanne). A “health conscious” parent speaks to their success, “I think like, as a parent ... I always I sort of joke but it’s kind of true, that one of things I’m proudest of, as, for my kids, is that they don’t really drink, they basically don’t drink any juice or pop, anything like that.” (Kristen). To be an ideal parent meant protecting children from SSB.

In discussing potential uses for tax revenue, participants also relied on healthist discourses to propose ideas for revenue allocation. Some acceptable examples included school lunch programs and subsidies for “healthy” foods in northern communities. For example, “I don’t think it’s fair that the more nutritious foods are more expensive. I think that’s completely wrong, it should be the opposite” (Phoebe). This comment came after a series of questions about taxation implications for specific communities, including those without drinking water, and Northern communities – questions which may have primed the participants to think of these possible applications.

With respect to alternate perspectives or personal negotiations of healthist citizen discourses, a few participants briefly discussed enjoying SSB, feeling addicted to SSB, or that SSB could be a vice for some people. Hedonism was an idea brought up by only one participant, who discussed their desire to be allowed their “vices”, which was Pepsi (Katherina). But overwhelmingly, participants utilized healthism in support of, or discussing, SSB as tax targets.

4.2. Healthism and taxed beverages

Healthist discourse was also used when addressing one of the interview questions, *Which drinks should be included in the tax? And why?* Exploring *which drinks* allowed for insight into beverages are considered “healthy” and tax exempt, and which are not. Pop was the most common suggestion for a tax target, and thus was not valued as a food. James said it succinctly: “Coke’s not a food”. Energy drinks were also frequently mentioned. In contrast, perceptions related to sugar-sweetened coffee were only provided when prompted, even though most participants described consuming coffee regularly, unlike SSB. One participant named “the Starbucks drinks that you buy in the store, ‘cause they sell them in bottles now” (Dorothy), a ready-to-drink sweetened coffee, as a potential taxed beverage. However, several other participants remarked how difficult it would be to determine eligibility for taxation in the category of sweetened coffee beverages, and as such, the complexity rendering sweetened coffee not feasible for taxation. Therefore, discussion of sweetened coffee beverages as taxed drinks did not reach a consensus, although there was distinction for some participants between the different forms of beverage.

The fairness of sweetened coffee taxation was not discussed, and participants did not largely factor sweetened coffee into their (un) acceptability of the tax. One participant noted that individuals drinking sweetened coffee would not change their behavior with a SSB tax, as they likely could afford the price increase. The same line of thinking was notably absent when it came to the pop-drinking population, which could imply that pop drinkers are lower income, and thus the target population for SSB taxes. Furthermore, this also suggests that sweetened coffee consumption does not violate a social norm.

Juice, in all forms, was a more controversial beverage. Some participants had no issues with juice. However, some felt quite the opposite:

I think our government would conveniently tax soft drinks, because that’s a natural target. But they should also tax juice, because juice is the, is actually the hidden one. Because people naively believe that juice is healthy and the sugar is healthy because it’s natural sugar. And that’s just crap. Uh, so I hope governments are careful on how they assign the tax, and that it would be all sugared, all, all sugary drinks, not just those with additives (James).

James first, makes the connection between sugar and unhealthiness, especially the “hidden” nature of it. He also highlights the potential health consequences of “additives”, although he conveyed higher disregard for natural sugar. Other participants framed juice with the same discursive resource, such as Dorothy:

‘Cause, yeah, like juices, that’s yeah, juice is so bad for you, and I know it’s bad for you, but it’s, it’s from fruit, so a lot of people are like fruit is healthy so juice must be healthy. And it’s like no, it’s the worst part of the fruit (Dorothy).

Similarly to James, Dorothy highlights the dangers of fruit juice, with “hidden” unhealthiness (therefore, unacceptability as a “healthy beverage”) and shares the feeling of necessity to take responsibility against juice.

An additional narrative within the conversation of *which drinks* oriented to the nutritional value:

I would like those [energy drinks] to be included [laugh]. I feel like those have a lot, have like no redeeming qualities, and it even more negative aspect to it, like red bull and stuff. It’s like, all these weird additives I don’t know. (Kristen)

The nutritional value or “redeeming qualities” with the sugar content, contributed to the acceptability of SSB. In some cases, adequate nutritional value could supersede the negatives of sugar; “Um, I guess chocolate milk I guess is sugar sweetened, but that’s a

more nutritious beverage in my opinion" (Phoebe). The idea of "redeeming qualities" also aligns with "health consciousness", as it implies a hierarchy of healthiness, and a priority to tax beverages based on that hierarchy. The participants portrayed themselves as having abilities to discern the healthiness of a beverage, thus further positioning the participant as "health conscious".

In the discussion of *which drinks*, there was also a change in interview dynamics. Some participants asserted dominance within the interview discourse, which was categorized as instances of animation, high emotions and assertiveness. Some instances were simple; "that's a more nutritious beverage in my opinion" (Phoebe), suggesting she had expert knowledge. Two other examples are James' and Dorothy's quotes from above. James embodies this dominance and assertive control, with his use of "crap" and "naïve", and Dorothy with her declaration that juice is the "worst part of the fruit".

4.3. Concerns about taxation fairness

Many participants expressed an initial dislike regarding taxation generally, not specific to SSB. For example: "I think we're taxed to the maximum." (Sheila) or, "Well, I'm not happy with any of the taxes that are being placed on us lately" (Colleen). Interestingly, Elizabeth noted "There's a *group of people* [our emphasis] who get angry at every new tax in life"; the referent group here is unknown, and this phrasing may imply a distancing from individuals who are critical of taxation.

Some participants contextualized SSB taxes within existing taxes, including carbon, tobacco, and to a lesser extent, alcohol taxes. Of these, the carbon tax was new and subject to extensive media conversation, having just been implemented in Manitoba as of April 1st, 2019 [53], and interviews started the month after. Attitudes toward previous taxes may have affected how participants perceive taxation. Similar to the anti-tax sentiments shared above, one participant described the carbon and potential SSB taxes negatively. "People who haven't given it a second thought will simply curse the tax and buy the drinks. It's like the carbon tax, I guess, I mean. (James)". Another individual was more optimistic in terms of the effects of a carbon tax, and also extended that to the potential for SSB tax:

... a tax probably does reduce consumption of whatever is being taxed, for example, the carbon tax in Manitoba. Researchers say that it does limit the amount of, um, gasoline you use, so maybe this would eliminate or reduce the amount of soda you use (Louise)

In the case of tobacco taxes, there was a similar divide in how participants described them. One participant described the effectiveness of tobacco taxes; "tax, like just the smoking, and you know the extra money for a pack of smokes, and how that's helped in addition to other policies, has helped decrease dramatically, like I just think it's a *no brainer* [Our emphasis]" (Nikki) to implement SSB taxation. There was recognition over the similarity of SSB taxation to tobacco taxation as well, but addiction was evoked in this case for the ineffectiveness of taxation as a tool for behavioural change; for example, "They keep putting up, um, cigarette prices but people aren't quitting, they're addicted to smoking, so" (Colleen).

Discourses about fairness and justice were consistently and universally utilized. Participants expressed concerns about a potential SSB tax being fair and mostly engaged with narratives pertaining to procedural justice to describe their concerns. Procedural justice again focuses on the perceived fairness of process in taxation [52]. Concerns were described at the individual and societal levels, as most participants did not identify themselves as a member of a group particularly advantaged or disadvantaged by a SSB tax.

Concerns of fairness at the individual level were primarily related to how a SSB tax would impact individuals. There were no explicit interview questions on the fairness of the tax, rather there was a line of inquiry that explored the impact on northern populations, communities without drinking water, or people experiencing food insecurity. In this context, some participants drew on equality discourses, and did not consider justice in terms of susceptibility to SSB intake or access to alternative sources of food or water. For example, "I think ... if we're gonna do it, it should be done throughout the whole province not just targeted communities" (Thomas). Equality as the approach was echoed with answers: "I guess that's not really fair. I guess, whether you live remotely or not, everybody should be treated the same, in Canada or Manitoba" (Emily). There was some initial hesitancy to ignore differing contexts; however, many participants overcame it.

On the other hand, some participants prioritized equity and discussed an inherent injustice that related to SSB intake for some communities, but only with probing questions. The tension between the two approaches is exemplified here:

I would, I would like people, I would think it probably be better for uh, communities as a whole, to probably not drink as many, but we also have to consider justice. (Phoebe)

This quote from Phoebe is one of the few mentions of justice within the set of interviews. A similar idea was raised by Roxanne:

Respondent: So it depends what their choices are. Yeah, that's a very good question, but it depends what their choices and variety is up there. So if all they have is sugar drinks up there, -

Interviewer: yeah-

Respondent: That's not really being fair to them. (Roxanne)

Procedural fairness was also a concern for participants at the societal level; the fairness of the administration, logistics, transparency, or media presentation of the tax policy [46]. Participants were apprehensive about how the tax was being presented:

I don't know how effective educational campaigns would be, just as a reminder to people why this is happening, like why are we having this additional tax, so, um you can bring more people on board, um, that might be thinking ugh, we're getting tax (Nikki).

Nikki's concern also connects how intentions can determine perceptions of tax efficacy, and acceptability of the tax. Another example of procedural fairness discourse:

I think it's a really interesting idea, um, I think it all depends on how it's actually rolled out and the, I think the key part of it is the messaging around it, because if it's just a cash grab, then I don't think it's going to go down very well. But if they use it as like a way to actually educate people, I think it would be really powerful (Dorothy).

Dorothy emphasizes the messaging of the tax policy and how important the perceived fairness of the tax is to the taxpayer; notably, she utilizes healthism as a superior motive. Finally, from Louise:

I don't mind paying a tax if there's a, if the money does actually benefit the population but if it doesn't, and the government or whoever's taxing doesn't have a clear plan that's believable, I feel like I'm being penalized and not receiving any benefit. (Louise)

Louise also speaks with concern over the potential fairness of tax and with possibly some distrust of the government to use the revenue to "actually benefit" anybody.

Distrust of the government was not a major discourse, but it did arise for a few participants as cynicism or sarcasm, typically in response to an interview question *where do you think the tax revenue will go?* Louise suggested that the revenue generated would be "wasted by government in bureaucracy". Elizabeth suggested the money might go towards "roads" or even "Jets' parties. Whiteout parties", referring to Winnipeg's professional hockey team. Notably, most participants did not utilize government distrust in discussion of SSB taxation acceptability, suggesting overall, participants had reasonable trust in government, and were generally accepting of SSB taxation.

5. Discussion

We identified two key discourses that informed participant discussion of SSB tax acceptability. The first was healthism, through which participants framed their support for SSB taxation, and in the process constructed an ideal citizen and parent, as well as informing the potential tax targeted beverages. The second discourse, fairness, included concerns related to procedural justice, referring to the fairness of the *process* of the distribution of resources [52]. In this regard, participants diverged in their preference for equality or equity approaches. Concerns regarding governmental distrust were less prominent. Additionally, both discourses reinforced how important moralization and social norms are to SSB taxation support among this middle-class, white community.

Healthist discourse was particularly mobilized in conversations about which beverages would be targeted by SSB taxes. In a similar study, situated in rural Michigan, USA, participants also identified pop and energy drinks as tax targets [21]. In contrast, juice was not identified for taxation in Michigan [21]. However, among a highly educated sample in India, participants lauded the health benefits and naturalness of juice [22]. One hundred percent fruit juice does not meet the criteria of a SSB, as sugar is naturally occurring and not added; in this way, 100 % fruit juice is usually not included in SSB taxation schemes, however, a "fruit drink" would be considered a SSB. It is likely that our sample was influenced by Canadian discourse, as juice was recently removed as an eligible fruit/vegetable serving in the 2019 Canadian Food Guide [54]. Using data from the 2015 CCHS, children aged 1–8 years old were found to be the highest consumers of 100 % juice [55]. Therefore, the inclusion of juice (in all forms) as a potential tax target may be reflective of our participants and their parental responsibilities for feeding children and protecting them from SSB [56].

Crawford, in discussion of healthism, also described health in general, as a "language of class" [44, p.419]. Based on critical discourse analysis methodology, the question of *which drinks* was an opportunity for participants, as members of the dominant group, to re-assert and maintain their status [22]. Thus, the repeated use of healthism (and the assumption that health was a unified, singular concept shared by all) demonstrates how the language of health can be used by dominant groups to perpetuate their position. Notably, Warren and colleagues did not report any association between socio-economic position and 100 % juice consumption for Canadian adults, but this analysis was not completed for children [57].

Any explicit disapproval for SSB taxation was generally framed as a concern regarding justice/fairness. Primarily, this occurred when participants explored their perspectives on communities outside of their own, including Indigenous communities in Manitoba. No participants seemed to be surprised by these questions, and all had something to say. However, few participants mentioned Indigenous people specifically, as the question intentionally did not include the term Indigenous. Ostensibly, participants were familiar with the issues (the question highlighted high costs of food, for example), but there was an absence of deeper engagement, and a tension as to how fairness should be conceptualized, whether by equity or equality. Health inequities related to SSB intake, such as type 2 diabetes, are particularly pronounced amongst Indigenous populations [58,59], and as outlined in the Truth and Reconciliation Commission (TRC) are attributed to colonialism [60]. Within the equality discourses mobilized by participants, SSB intake was not considered as a consequence of lack of or limited access to food or water, and their own intake, or lack thereof, was not linked to their own settler identities. When equity discourses were used, justice was prioritized, although typically not before prompting with questions about SSB taxation impact for communities without drinking water or where cost of food is higher than Winnipeg. A shortage of deeper discussion and reflection without prompting could be indicative of the deeply entrenched racism and colonialism that continues to impact Indigenous Peoples in Canada [60], an inability to see that their whiteness or settler identities is constructed in line

with their views, as well as less fluency in equity and fairness discourses.

Distrust was principally a response to questions about the allocation of potential revenue of SSB taxation, emerging as skeptical or sarcastic remarks. However, distrust was remarkably absent from participant discussion of SSB tax acceptability. The absence of distrust in that case could indicate that although participants have some tax revenue misgivings there is a moderate level of trust in the government and general acceptance of SSB taxation. This is unsurprising given that the current federal government is a Liberal minority and participants were residents in a Liberal riding. Contrastingly, previous research identified resistance to taxation as a theme among participants from rural Michigan, which generally holds more politically conservative (i.e. Republican) views [61]. For these same participants, SSB taxes were specifically viewed as a liberal policy and not aligned with values in rural Michigan [61].

Tax psychology identifies that justice within taxation acts on three levels; within the interviews there was a focus on two: individual and societal [49,52]. As described above, River Heights was chosen as the setting for this study to represent the dominant group in Canadian society; therefore participants are part of a group, despite their lack of discussion at the group level. This lack of discussion could reflect the perceived, or internalized dominance of this group. To the extent participants were aware of any membership to a particular group, they did not seem to link this affiliation to any relevant SSB-policy choices. There is a phenomenon and ideology of racial color-blindness, associated with white populations, which Eduardo Bonilla-Silva describes as contemporary racism, a surface-level separation from racism, and a way to remove responsibility for inequalities faced by racialized communities [62]. Similar blind spots as to the racial undercurrents appear to inform beverage (in)eligibility for SSB taxation [42]. For example, sweetened coffee, which was consumed by many of our participants, was not considered a SSB, nor target for taxation. Park, McGuire and Galuska in their study exploring SSB and geography, found that the consumption of sweetened coffees or teas was highest in regions with higher socio-economic status and identified as white (USA) [63]. In Canada, sweetened coffee consumption increased more than any other SSB type between 2004 and 2015 [64] but is generally not regarded as a public health concern. Therefore, racialization and class likely contributes to the difference in social meaning between beverages, including sweetened coffees and SSB.

In this study, we intentionally selected our setting and population to represent the dominant social group in Canadian society, the policymaking class, to then explore the perspective of this group within the context of SSB taxation. This population is less likely to be negatively impacted by SSB taxation, as they are not necessarily high SSB consumers, as well as being a group that could likely afford an increase in beverage prices. In this regard, our methods are an important strength of the study. There is value in the use of critical discourse analysis to explore issues of dominance and examine the underlying ideologies informing policy support that has the potential to have inequitable effects. Consequently, support for SSB taxation from this group could result in implementation, as well as the continuing dominance of this group and ideologies that support their dominance.

The study is also subject to limitations. The study sample was smaller ($n = 18$), which included few men compared to women. Recruitment methods, the researchers' position in a nutrition department, and consent forms may have influenced participants health orientation and vocalized support for SSB taxation. However, the near consistent use of healthist and tax fairness discourses suggests a fluency with these discourses, without many signs of hesitation of their appropriateness. The study also has limited transferability, particularly outside of white, educated, middle class, Canadian adults and parents in this time period. Additionally, Canadians outside the prairie provinces are likely to have differing familiarity with issues facing Indigenous communities, both urban and on-reserve, given the higher proportion of the population identifying as Indigenous. Interviews with different demographic groups, particularly single mothers, individuals with lower education or income, racialized communities, or neighborhoods with more conservative political viewpoints, could elicit different perspectives. Examining the discourses utilized by populations with different relationships to potential policies would be an interesting undertaking for future public health policies, not just specific to SSB. Additionally, critical discourse analysis could be applied with more diverse samples for a more contrasting approach.

In conclusion, we identified two major discourses in participants' discussion on SSB taxation. The first was healthism, which was utilized by participants in support of SSB taxation and provides insight into how the dominant social group creates and maintains practices which support their ongoing appearance of social dominance: through the use of specific language in the "super-valuing" of health. The second discourse was derived from tax psychology, which described participant concerns with the fairness of taxation at the individual and societal levels. This tax discourse was typically utilized against SSB taxation in contrast to healthism. Residents of River Heights were accepting of an SSB tax when it was in favor of good health and a way to demonstrate their valuation of good health. This may have promoted their view of themselves as ideal citizens and parents, but they did demonstrate concerns when it came down to how and whom the tax would be affecting the most, even though they themselves did not feel particularly targeted.

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Ethics

This study was reviewed and approved by the Joint-Faculty Research Ethics Board at the University of Manitoba, with the approval number: HS24335 (J2020:068) which was granted September 29, 2020. The larger project also received approval through the Health Research Ethics Board (HREB) at the University of Manitoba HS21878 (H2018:234), as well as complying with the 1964 Helsinki

Declaration and its later amendments or comparable ethical standards. All participants provided their written, informed consent to participate in the study. Each participant was assigned a pseudonym for the purpose of quoting, with the exception of a single participant who did not consent to be quoted in publications.

Data availability statement

The authors do not have permission to share data. The data associated with the study has not been deposited into a publicly available repository.

CRediT authorship contribution statement

Anne Waugh: Writing – review & editing, Writing – original draft, Visualization, Methodology, Investigation, Formal analysis, Writing – review & editing, Writing – original draft, Visualization, Methodology, Investigation, Formal analysis. **Patricia Thille:** Writing – review & editing, Supervision, Methodology, Formal analysis. **Kerstin Roger:** Writing – review & editing, Supervision, Methodology. **Andrea Bombak:** Writing – review & editing, Methodology, Funding acquisition, Conceptualization. **Kelsey Mann:** Writing – review & editing, Supervision, Project administration, Investigation, Data curation. **Natalie Riediger:** Writing – review & editing, Writing – original draft, Visualization, Supervision, Resources, Project administration, Methodology, Investigation, Funding acquisition, Formal analysis, Conceptualization.

Declaration of competing interest

The authors declare the following financial interests/personal relationships which may be considered as potential competing interests: Anne Waugh reports financial support was provided by Canadian Institutes of Health Research. Natalie Riediger reports financial support was provided by Canadian Institutes of Health Research.

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Appendix A. Supplementary data

Supplementary data to this article can be found online at <https://doi.org/10.1016/j.heliyon.2024.e30089>.

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