

Subject: Resolution No. 76-12A1

**IN SUPPORT OF THE CALIFORNIA YOUTH COUNCIL CAMPAIGN TO
REDUCE ALCOHOL PROBLEMS FOR YOUTH AND SUPPORT THE
RECLASSIFICATION OF 'ALCOPOPS' TYPE FLAVORED MALT
BEVERAGES**

- Commissioners Eric Mar, Kim-Shree Maufus and Mark Sanchez

WHEREAS: The San Francisco Board of Education of the San Francisco Unified School District acknowledges that the epidemic of underage drinking kills more youth than all other drugs combined; and

WHEREAS: 'Alcopops' (flavored malt beverages) are packaged and marketed in a way that encourages underage youth to drink them and thus increase the likelihood of underage youth, their families and community suffering from the consequences of underage drinking; and

WHEREAS: 'Alcopops' are produced with a process that includes distilled spirits and thus should be classified as a distilled spirit rather than as beer; and **WHEREAS,** the state beer/wine tax is .20 cents a gallon compared to \$3.30 a gallon for distilled spirits and the proper tax rate on 'Alcopops' would raise its price, thereby reducing appeal to young people; and

WHEREAS: The California Youth Council is requesting the California Board of Equalization to apply their Alcoholic Beverage Tax Annotation 7111-2004-1 to 'Alcopops' and reclassify 'Alcopops' from a beer/wine product to a distilled product.

THEREFORE BE IT RESOLVED: That the Board of Education supports the efforts of the California Youth Council, and the youth-led campaign to reduce underage drinking and the availability of alcohol products to youth in the City and County of San Francisco and throughout California; and

BE IT FURTHER RESOLVED: That the Board requests the California State Board of Equalization apply their Alcoholic Beverage Tax Annotation 7111-2004-1 to 'Alcopops', flavored alcoholic beverages, because these beverages contain distilled spirits and should not be classified as beer under Revenue and Taxation Code, section 32151, but should be taxed as distilled spirits under Regulation 3220; and

FURTHER BE IT RESOLVED: That the Board ~~will deliver~~ **requests the Superintendent to send** copies of this ~~policy~~ **resolution** to all elected officials within the City and County of San Francisco and the ~~top~~ twenty (20) largest school districts in California.

6/12/07