We write to express our strong support for the Stop Subsidizing Childhood Obesity Act (S. 2936/H.R. 5232), a bill to remove the tax deductibility of expenses for marketing foods of poor nutritional quality to children.

In these times of tight budgets and high deficits, government savings and potential offsets are needed. Not only does eliminating the tax deductibility of expenses associated with unhealthy food advertising and marketing not cost the federal government any money, it will raise \$550 million annually and save up to \$260 million in healthcare costs over ten years.

Food companies spend nearly \$2 billion a year advertising and marketing food and beverages to children. Companies market to children through television, Internet, schools, product placement in movies and video games, celebrities, toy giveaways and other premiums, product packages, toys, and clothing. While companies have made some progress reducing unhealthy food marketing to kids over the past decade, the overwhelming majority of foods advertised to children are still of poor nutritional value. This legislation would provide an incentive for companies to decrease unhealthy food marketing further.

As you know, childhood obesity rates are far too high. Obese children are at greater risk for numerous illnesses as they grow into adulthood, including type 2 diabetes, heart disease, stroke, high blood pressure, high cholesterol, certain cancers, and other debilitating diseases. Though a number of factors contribute to children's poor diets, food marketing is an important one. The National Academies Health and Medicine Division (formerly the Institute of Medicine) concluded that food advertising affects children's food choices, food purchase requests, diets, and health.

We applaud your efforts to reduce children's exposure to unhealthy food marketing and advertising, and look forward to working with you to help advance this important legislation.

Sincerely,

Academy of Nutrition and Dietetics	American Public Health Association
Advocates for Better Children's Diets	Arizona Public Health Association
American Academy of Sports Dietitians and Nutritionists	Association of State Public Health Nutritionists
American Heart Association	Berkeley Media Studies Group, a project of the Public Health Institute
American Institute for Cancer Research	

Bike San Gabriel Valley	Farm Sanctuary
Bronx Health REACH	FGE Food and Nutrition Team
California Center for Public Health Advocacy	Food and Water Watch
California Convergence	Food Fight
	Franciscan Action Network
Campaign for a Commercial-Free Childhood	Health First Wisconsin
Center for Communications, Health, and the Environment	Illinois African American Coalition for Prevention
Center for Digital Democracy	Illinois Alliance to Prevent Obesity
Center for Science in the Public Interest	Indiana Rural Health Association
Central California Regional Obesity Prevention Program	Institute for America's Health
Childhood Obesity Prevention Coalition (WA State)	Lane Coalition for Healthy Active Youth
Children Now	Latino Coalition for a Healthy California
	Maine Public Health Association
Coalition for Healthy School Food	MAZON: A Jewish Response to Hunger
Community Food and Justice Coalition	MomsRising.org
Consortium to Lower Obesity in Chicago Children at Ann and Robert H. Lurie Children's Hospital of Chicago	National Action Against Obesity
Corporate Accountability International	National Association of County and City Health Officials
Day One, Inc.	National Center for Health Research
Defeat Diabetes Foundation	National Consumers League
Earth Day Network	National Education Association
Environmental Working Group	National Physicians Alliance

National WIC Association	Public Health Institute
New York State Public Health Association	Real Food for Kids
	Real Food for Kids - Montgomery
North American Society for Pediatric	
Gastroenterology, Hepatology, and Nutrition	Recipe for Success Foundation
	Shape Up America!
Northwest Coalition for Responsible	
Investment (Seattle, WA)	Society for Nutrition Education and Behavior
Nutrition First	
	Sugar Free Kids Maryland
Oregon Public Health Institute	
	United Church of Christ, Office of
Partners for a Healthy Nevada	Communication, Inc.
Partnership for Prevention	Upstream Public Health
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Physicians Committee for Responsible Medicine	Young People's Healthy Heart Program
Medicine	Youth Activism Project
Pinnacle Prevention	
Prevent Cancer Foundation	
Prevention Institute	

Public Citizen