**BACKGROUND**
- Obesity is associated with serious adverse lifetime health consequences and its prevalence has increased rapidly. Soft drink consumption has also expanded rapidly, so much so that soft drinks are currently the largest single contributors to energy intake.
- Many different countries, states, and counties have begun to combat the consumption of sugar-sweetened beverages (SSBs) through the implementation of taxes on these products.
- Sugar-sweetened beverages are any liquids that are sweetened with various forms of added sugars including, but not limited to: soda, fruit drinks, sports drinks, energy drinks, sweetened waters, and tea beverages.

**PURPOSE**
- The purpose of this study is to analyze the peer-reviewed literature that examines the outcome of sugar-sweetened beverage taxes on consumer consumption behaviors.

**METHODS**
- The following search terms were used to collect articles in PubMed and Medline: "((sugar sweetened beverage tax) OR soda tax) AND consumption" and "((sugar sweetened beverage tax) OR soda tax) AND elasticity".
- All articles were reviewed for outcomes and methodology categorized into “taxed”, “untaxed”, “both”, or “biological measures.”
- The “taxed”, “untaxed”, and “both” categories were then reviewed for their use of any biological measures in the study outcomes.
- Biological measures were categorized according to frequency of each measure.
- Intervention articles examining both outcomes for the “taxed” and “untaxed” beverage consumption were reviewed for resulting increases and decreases in consumption of SSBs.

**CONCLUSION**
- The overwhelming majority of articles evaluating the effects of taxes on SSBs only focus on the consumption of the taxed beverages and disregard the consumption of untaxed beverages.
- The intervention articles investigating both determine the consumption of untaxed beverages and disregard the consumption of taxed beverages. However, these taxes have the potential to increase the consumption of untaxed beverages.