

# Minor dental restorations found to decrease after implementation of sugar-sweetened beverage tax

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A study aiming to examine rates of minor restorations before and after the implementation of a Sugar Sweetened Beverage (SSB) tax in the city

of Boulder, Colorado, on July 1, 2017 was presented at the [102nd General Session of the IADR](#), which was held in conjunction with the 53rd Annual Meeting of the American Association for Dental, Oral, and Craniofacial Research and the 48th Annual Meeting of the Canadian Association for Dental Research, on March 13-16, 2024, in New Orleans, LA, U.S..

The abstract, "Minor Restorations Decreased after Implementation of Sugar Sweetened Beverage Tax," was presented during the "Oral Health Policies and Interventions" Oral Session that took place on Wednesday, March 13, 2024, at 3:15 p.m. Central Standard Time (UTC-6).

The study, by Eric Tranby of CareQuest Institute for Oral Health, Boston, MA, U.S., analyzed dental claims data from 2016-2023 for Colorado state residents living in and outside the city of Boulder who received minor restorative care during the study period. Poisson models examined the total number of [teeth](#) and tooth surfaces per patient receiving minor restorations before and after the tax was applied.

Difference-in-difference analyses examined the monthly average number of teeth restored between the two regions after the tax was implemented.

The expected (average) number of tooth surfaces and teeth with minor restorations per patient was lower by a factor of 0.42 (i.e., 58% lower) and .63 (i.e., 37% lower), respectively, in the pre-tax period compared to the post-tax period in both the metro Boulder area and outside Boulder.

After the tax was implemented, the monthly average number of surfaces with minor restorations decreased by a factor of 0.83 (i.e., 17% lower) in metro Boulder compared with the outside Boulder area, while the monthly average number of teeth restored decreased by 0.27 (i.e., 73% lower).

The monthly average of minor restorations within the metro Boulder decreased after SSB tax implementation compared to areas outside Boulder, suggesting the tax had [oral health](#) benefits. Similar analysis done for other counties and states that implemented SSB does not identify these same oral health benefits, suggesting that the outcomes depend, in part, on the way that tax is implemented.

Provided by International Association for Dental, Oral, and Craniofacial Research

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