Examining attitudes towards a proposed sugar-sweetened beverage tax among urban Indigenous adults: a qualitative study using a decolonizing lens

Maria Kisselgoff^a, Michael Redhead Champagne^b, Riel Dubois^b, Lorna Turnbull^c, Jeff LaPlante^d, Annette Schultz^e, Andrea Bombak^f, Natalie Riediger^{a*}

^a Department of Food and Human Nutritional Sciences, University of Manitoba, 35 Chancellors Circle, Winnipeg, MB R3T 2N2. kisselgm@myumanitoba.ca; Natalie.Riediger@umanitoba.ca.

^b Fearless R2W, PO Box 44095 Redwood Centre Postal Outlet Winnipeg, MB R2W 5M3,

Canada

^c Faculty of Law, University of Manitoba, 224 Dysart Road, Winnipeg, MB R3T 2N2 Canada. lorna.turnbull@umanitoba.ca.

^d National Indigenous Diabetes Association, 160 Provencher Blvd, Unit 202, Winnipeg, MB, R2H 0G3

^e College of Nursing, University of Manitoba, 89 Curry Place Winnipeg, Manitoba R3T 2N2. annette.schultz@umanitoba.ca.

f Department of Sociology, University of New Brunswick, 9 Macaulay Ln, Fredericton, NB E3C 1N8. andrea.bombak@unb.ca.

*Corresponding Author Natalie Riediger Natalie.Riediger@umanitoba.ca 407 Human Ecology Building 35 Chancellor's Circle Winnipeg, MB R3T 2N2 Canada T: 204-471-5511

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Abstract

Background: Sugar-sweetened beverage (SSB) taxation is a public health policy that aims to reduce consumption. Compared to other racial/ethnic groups in Canada, off-reserve Indigenous populations consume SSB at higher frequencies and quantities. We sought to explore the acceptability and anticipated outcomes of a SSB tax among Indigenous adults residing in an inner-city Canadian neighborhood.

Methods: Using a community-based participatory research approach, we conducted semi-structured interviews with a purposive sample of urban Indigenous adults who regularly consumed SSB, had experience with food insecurity, and took care of dependents. Interviews were audio recorded, transcribed verbatim, and analyzed using theoretical thematic analysis.

Results: All 20 participants (Female=12; Male=8; Two-Spirit=2) consumed SSB on a regular, daily basis at the time of the interview or prior at some point in their lives. Most participants were opposed and concerned with the prospect of SSB taxation due to inter-connected themes of (1) government is not trustworthy, (2) taxes are ineffective and lead to inequitable outcomes, and (3) Indigenous self-determination is critical. Participants discussed government's mismanagement of previous taxes and lack of prioritization of their community's specific needs. Most participants anticipated Indigenous people in their community would continue to consume SSB, but that a tax would result in fewer resources for other necessities, including foods deemed healthy.

Interpretation: Low support for the tax among urban Indigenous people is characterized by distrust regarding the tax, policy makers, and its perceived effectiveness. Findings underscore the importance of self-determination in informing health policies that are equitable and non-stigmatizing.

Introduction

Sugar-sweetened beverage (SSB) intake is a global public health concern due to its association with incident type 2 diabetes (1, 2). As such, health authorities are urging governments to implement SSB taxation to reduce consumption (3). In Canada, Newfoundland and Labrador was the first, and so far only, province to implement an excise tax on SSB (4). Offreserve Indigenous people consume SSB at higher frequency and volume compared to other ethnic and racial groups (5, 6). Food insecurity and lower income are also associated with greater consumption of SSB (7-10). Given that Indigenous people are also disproportionately affected by food insecurity (11) and poverty (12) compared to non-Indigenous populations, these disparities likely contribute to higher SSB intake. Importantly, social, economic, and health disparities among Indigenous people are attributable to historical, as well as contemporary, colonial policies (13). Government-led policies tend to have poor implementation and outcomes among Indigenous people because they are designed by non-Indigenous people, informed by associated ideologies, and utilize a deficit lens (14). Despite representing a key stakeholder of the SSB taxation policy, Indigenous perspectives have not been empirically sought out by policy makers, researchers, and or health authorities in Canada to date. Furthermore, health disparities experienced by Indigenous people are a direct result of colonialism (13), and as such, this critical inquiry was conducted through a decolonizing lens.

Public acceptability is an important aspect of the implementation of population-level policies (15). Support among the target population is associated with higher effectiveness of health care measures in changing behavior and benefiting overall health (16). Behavior modification intended by a proposed tax in an urban setting may be challenging due to the high prevalence of poverty among Indigenous people, lack of full-service grocery stores, and

abundance of convenience stores, which elevate the price of food significantly (12, 17). Unintended effects of SSB tax policy may also negatively impact health through less direct pathways. SSB taxes are regressive (18), meaning lower income populations pay a higher proportion of their income, which could exacerbate existing economic disparities. Given these concerns, it is critical to explore the acceptability of SSB taxation among urban Indigenous peoples.

Methods

Design

This community-based participatory research study was conducted in partnership with the National Indigenous Diabetes Association (NIDA) and Fearless R2W, two Indigenous-led community organizations based in Winnipeg, MB, focused on diabetes care and prevention, and child-parent welfare, respectively. The research process was informed by a decolonizing framework (19). A decolonizing framework seeks to center Indigenous knowledge, perspectives, and approaches to research, as well as recognize, decenter, and dismantle oppressive colonial systems and policies. Ethics approval was obtained from the University of Manitoba Health Research Ethics Board for the larger study HS21878 (H2018:234), and for secondary analysis of the data presented in this publication HS24317 (J2020:065). The complete study protocol is available in Appendix A.

Study setting

Participants were recruited from the North End (NE) community area located within the city of Winnipeg, MB on Treaty one territory. Winnipeg is home to the largest number of Indigenous people of any metropolitan area in Canada, with 92,810 residents, or 12.2% of total population, self-identifying as Indigenous (54% Metis; 44% First Nation) (20). The NE

community area has long included the largest proportion of Indigenous people, constituting 29% of the area's total population. The NE is the lowest income neighborhood cluster in the city of Winnipeg with considerable health disparities, including higher prevalence of diabetes, single-parent families, and rates of unemployment (21). In addition to these inequities, the NE is characterized as a food desert, where full service or chain grocery stores are located 500 meters or more from low-income households (22).

Study participants and recruitment

The study included self-identifying Indigenous people aged 18 years or older residing in the NE. Utilizing purposive sampling, we aimed to recruit individuals who regularly consume SSB, took care of dependents, and experienced food insecurity. We also sought the perspective and knowledge of Elders. Recruitment was led by a research assistant known to community residents and who shares a similar background, as a self-identifying Indigenous adult living in the NE.

Data collection and analysis

We conducted semi-structured interviews between November 2019 and August 2020, which were audio-recorded and transcribed verbatim. We administered a demographic questionnaire to describe participant characteristics, including age, gender, employment status, SSB intake, and self-rated health. The first six interviews were conducted in-person at the University of Manitoba's Inner-City Social Work Campus, located centrally within the NE neighborhood. Once COVID-19 social-distancing orders came into effect, the remaining 14 interviews were completed over the phone. Detailed post-interview notes were recoded and incorporated into analysis for situational context.

Interviews were coded in NVivo 12 Pro and analyzed following Braun and Clarke's theoretical thematic approach (23), involving prior engagement with the literature. The first seven interviews were actively and repeatedly reviewed to generate an initial list of codes. With further review of all transcripts, codes were refined, expanded, or eliminated and eventually collapsed into themes.

Results

We interviewed 20 Indigenous adults, whose ages ranged from 20 to 65 years, with ten self-identifying as female, eight as male, and two participants identifying as two-spirit. Other demographic results were previously reported (24). Thematic analysis of the interviews revealed an overall strong opposition to the proposed taxation of SSB. Participants' unfavorable attitudes and limited acceptability of the policy stem from three inter-related themes of *government is not trustworthy*; taxes are ineffective and lead to inequitable outcomes; and Indigenous self-determination is critical, which are summarized with exemplar quotes using pseudonyms in

Table 1.

Government is not trustworthy

Participants expressed a general sense of low expectations and trust in the government, with their disappointment characterized by Gavin as "the norm". Previous actions of government underscore participants' concerns for the future implementation of any tax. Participants implied that governments have the power to do as they wish with no way of keeping them accountable.

Some participants were not supportive because they viewed an SSB tax as a "cash grab" and were concerned that the true motivation behind the price increase is to generate another stream of revenue disguised as a health initiative. Participants perceived the government to not be transparent in their spending, referring to previously implemented taxes. Previous public

funds that were allocated to the community were perceived as token gestures that did not address the immediate and dire priorities of the NE residents. For instance, participants described that investments were made in parks and art galleries or general city maintenance and upkeep. This was juxtaposed against the participants' main concerns for their community, including food insecurity, addiction, poverty, and underserviced community resources. Participants expressed where they would want the revenue to go if given the choice, such as educational programs, community programs, child welfare, and health care. However, even when discussing hypothetical causes to direct tax revenue towards, some participants were apprehensive of lofty contingency promises to Indigenous communities pinned on the tax due to previous experience.

Participants were also not supportive of the tax because of the decision makers behind the policy, whom they perceived to push similar agendas that do not take into account Indigenous-specific determinants and needs. These "do-gooders" were perceived as lacking an understanding of the realities facing Indigenous communities, as well as how to approach health and behavioral reforms effectively and equitably, which instead have led to "pilot projects" that have the intention to change behavior but have not resulted in meaningful benefits. In discussing a tax, participants referred to decision makers as the "higher ups", "privileged", "powerful", "elitist", "virtuous", "parental", "condescending", and that they "don't give a shit about you". The decision makers and people of higher socio-economic status were considered by participants to belong to the same group of people.

The true benefactors of the policy were perceived by some participants as more privileged communities. One participant viewed the proposed tax as a "financial siphon", which would strip NE residents of money to support priorities of more privileged groups or the government. Participants indicated that privileged communities would benefit in financial,

social, and health aspects because they already consume less SSB, are more likely to comply with the policy, which will keep more money in their pockets, as well as reinforce their self-perception of virtuousness and healthfulness. Given that privileged people were perceived to benefit more, these ideas also contributed to the second theme that emerged from the study – that SSB taxes lead to inequitable outcomes.

Taxes are ineffective and lead to inequitable outcomes

The second theme is characterized by concerns regarding the efficacy and equity of the tax as a behavioral intervention. Participants predicted based on their previous experiences that an SSB tax will not change behavior, particularly for regular consumers, because it will not address the underlying determinants of SSB consumption, including food insecurity, poverty, addiction, and social aspects of SSB consumption among Indigenous people in the inner-city context. Many participants predict people will shop for substitutions, cheaper alternatives, or stockpile on sales or bulk options. Other participants believed the tax would not be effective because of the psychological and emotional aspects of consuming SSB, providing comfort, pleasure, and a means to cope among residents of a neighborhood that are often in "survival mode".

Some participants raised concerns that the tax will likely lead to a negligible increase in price, which will not be significant enough to reduce SSB consumption. Regardless of the amount of tax though, it was largely perceived as taking much needed money away from residents of the NE, while improving the more privileged neighborhoods and groups who have "more healthy coping habits". Amanda compared an SSB tax to the Sheriff of Nottingham, a villainous agent of the greedy state in British folklore, to "keep them extra poor". Given residents' already tight budgets, an increase in SSB price will further increase their financial

burden, leaving less for other obligations and basic necessities because SSB will continue to be a priority. Notably, one of the obligations that is anticipated to suffer as a result of a tax on SSB would be the procurement of "healthy" food because SSB will continue to be prioritized. Groups identified as especially negatively affected by a SSB tax were "the little people", "on EIA with children", "working poor", "on pension", "the North End", "senior citizens who like to buy pop and have it in their home for their grandchildren or when people come over", and "Indigenous people".

A couple participants anticipate that in order to continue affording SSB, people will go to greater lengths to earn more money, and the tax may even lead some to risky money acquisition behaviors. A few participants also discussed how SSB is used as form of harm reduction, or something people transition to after quitting the use of illicit substances. There was also concern a SSB tax could transform their only socially acceptable vice to an unaffordable taboo.

Several participants anticipated a SSB tax would also destabilize theirs or others' SSB shopping routines and budgets, something relatively steady in the life of participants. By extension, a SSB tax will be another reminder of one's financial situation and poverty, and having less than others.

Indigenous self-determination is critical

Indigenous input and self-determination was critical for participants in garnering any support for an SSB tax. Two participants pointed out that the governments introduced sugar and SSB into Indigenous diets and neighborhoods initially, linking the current dietary disparities to colonialism. Louise described the situation, which would be exacerbated by an SSB tax, as leaving Indigenous people in the North End with "two bad choices", and in essence continuing

the existing colonial agenda designed to eradicate Indigenous people by making Indigenous people "do it to themselves" and "wiping ourselves out".

Participants expressed greater support for SSB taxation if the generated revenue was earmarked to initiatives that were important to them. In this regard, the tone of many interviews changed during this line of questioning. Many participants who were strongly opposed to the tax, shifted their attitude when asked how they would like the revenue to be allocated in the scenario that the tax was in fact implemented. Although earmarking the tax to a worthy cause changed some participants' attitudes, it did not change all participants' minds. It was pointed out that hinging a benefit, especially a basic human right such as clean water or access to healthy food, on a tax that would financially burden the targeted population, was a concern.

The minority of participants who were supportive of the tax irrespective of where the revenue would be allocated did not consume SSB themselves or exhibited some cognitive dissonance. They described the tax as an educational tool and an effective behavior modifier for a substance of health concern, despite either acknowledging its unfairness or ineffectiveness.

Discussion

Drawing on their lived experiences with previously implemented taxes, participants' low acceptability of the proposed SSB tax was rooted in the inter-related dispositions that government is not trustworthy; taxes are ineffective and lead to inequitable outcomes; and the absences of Indigenous self-determination. Indigenous peoples' distrust of the government is also a result of colonialism and associated paternalism and exploitation (25-27). Broadly, mistrust in government and public health care systems has heavily impacted outcomes during COVID-19 pandemic and was associated with lower compliance to COVID-19 distancing measures, vaccination, and overall higher infection and death rates (28). It is therefore critical for

policymakers and public health researchers to consider the indirect health impacts of government distrust with respect to SSB taxation, given the broader health risks associated with government distrust (29).

This study also draws attention to the ineffective and punitive nature of SSB taxation for regular consumers, who are disproportionately Indigenous and food insecure (7, 8, 10). Participants predicted a SSB tax will leave less money for other necessary expenses and lead to risky acquisition behaviours. Participant's predictions of how SSB taxation would influence future spending are similar to research in tobacco control, where lower-income individuals displaced other purchases and employed conservation strategies by saving on food and delayed paying utilities (30). In this regard, higher provincial sales tax rates in Canada (31), grocery taxes in the US (32), and tobacco taxes (33) are associated with greater likelihood of food insecurity. Food insecurity in turn is associated with higher healthcare costs, infectious disease, injuries, and mortality (11, 34-36). Furthermore, increases in tobacco taxation were associated with increases in violent robberies for cash and tobacco in low-income communities in New Zealand (37). These theoretical outcomes have not been considered in any simulations or evaluations of SSB taxation, to our knowledge; as such, their omission may misrepresent the true impacts of a SSB tax on health equity. Furthermore, these outcomes further exacerbate the known predictors of SSB intake, namely food insecurity (7, 8), trauma (38, 39), and discrimination (40).

Participants' perception of the tax being a paternalistic tool underscores the importance of engaging Indigenous self-determination strategies when developing new policies. Public health priorities and policies designed to impact Indigenous communities should be defined, designed, and implemented with Indigenous people in order to ensure efficacious outcomes and minimize harmful unintended effects (13). However, policies are often poorly implemented due to the

fragmented nature of the government bodies, the continual undermining of Indigenous self-determination, and lack incorporation of Indigenous knowledge and perspectives. As a colonial reflection of their power and privilege, policy makers tend to frame Indigenous people as the problem, as "other", which historically and presently lead to assimilatory measures. Rather than addressing the colonial policies that have led to, and maintain, higher SSB intake among Indigenous people (13), a SSB tax, informed by deficit-based narratives, seeks to extract resources (i.e. money) from Indigenous people. This is the definition of colonialism (41).

To our knowledge this is the first study to explore attitudes towards a proposed SSB tax among Indigenous people in Canada. Continuous collaboration and conversation with research partners, research assistants, and the broader community as a form of member checking enhanced the rigor of the study. Further research is required to explore the acceptability of SSB taxation among on-reserve First Nations communities.

In conclusion, participants were generally opposed to SSB taxation. It is likely, if an SSB tax is implemented, that the policy will have limited, if any influence, on the rates of type 2 diabetes. Rather this research underscores the inequitable outcomes likely to influence Indigenous, low-income, and food-insecure communities. On the basis of our findings and calls of the Truth and Reconciliation Commission (13), Indigenous self-determination in policymaking is vital for the protection and advancement of Indigenous health in Canada.

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 Table 1. Thematic analysis results with exemplar quotes.

Theme	Sub-themes	Categories	Quote
Government not trustworthy	Taxing experiences	Lack of transparency	The tax money is supposed to be used for something positive that people want, but it's not most of time. Or you just don't know where the heck it's gone. Maybe it doesn't even matter but it should be taxed to avoid people from buying it, but then again, maybe just leave it alone because I don't know where the money is going anyway. (Dakota)
		Token gestures	They always have everything for hotels, or potholes, or whatever, or licenses, or some parks, or some stupid thing. (Carolyn).
		Not accountable	My opinion would only change once it was happening, you know. I, I don't trust anything the government says we can say whatever we want to say but until the action is put into it, it doesn't really mean anything, you know?That's from my own life experience as an indigenous woman Otherwise our indigenous communities would have drinking running water already, you know. (Louise)
	Taxes are financial siphons	Other government priorities Higher SES neighborhoods	Knowing government, a lot of times it's either to balance other areas of the budget, but sometimes it's a lot of bullshit and then it goes directly back to privileged communities, or it goes to things in which this community don't value as much (Gavin)
		Pocketed by those in power	Just put it in their pockets. They always do. Government's greasy, man. (Tyler)
	Misinformed "do gooders"	Paternalistic	and then to tax that, to make that person who already is-have their own issues and their coping with it, with food and then you tax their sugary beverages then that actually is like almost like a punishment. Its umits uh, like condescending and authority in the sense that like-like they are trying to be parental. Right? It's gross. (Amanda)
		Out-of-touch	I think that it's kind of like elitist in a lot of times. It's always like the do-gooders within politics or within activism that say those kinds of things. Not really realizing like those folks are still going to buy it no matter what. (Gavin)
		True benefactors	The more people that would be deterred are those that have the more healthy coping habits, or the people to have accessibility to those things. This area would be impacted more, and it doesn't address any underlying things. It's the same. (Gavin)
Taxes are ineffective and lead to inequitable outcomes	Ineffective	Does not address determinants of SSB consumption	You will do whatever you need to do to fix that feeling, you know. To fill that feeling up, that void, that sugar your body needs at that time. You'll do whatever you need to do, to do that. So I feel like people are still going to They're still gonna buy pop. I don't think it's that's gonna change at all. It's not gonna change how much pop or how much sugary drinks are being sold. That's not gonna change either. (Louise)
		Negligible increase in price	It's always, it's increased, and if they put a little bit more of the tax on there, on the sugar, then what's the difference of that? The only difference is somebody's making money, as in the end somewhere else down the line. That's what it is. And I mean, that's all, hey, that's what I see." Like, because most of us are low income. So like, it we- it would, um, have us spend a little bit more. But like I said, I don't think it would stop us from buying it. (Charlotte)
		Substitution	Um, but they're not I don't think like one family is gonna completely cut out a, a habit that they had for years, so it's gonna be like Um, they're gonna buy it, but for a cheaper price somewhere else or deal somewhere. (Diane)

	Inequitable socially	Signaling/ Stigmatizing	I think it would like make people aware that, well, it's unhealthy and if you're gonna pay more for it, maybe it's a good idea to quit. (Beverly)
	, and the second	Destabilizing	What the hell? I do not like that. Because like, what if I don't have the exact change of what I wanted and then all of a sudden I need to have more than I don't have. And I won't be able to get it. Which would suck and I would be mad. (Shelly)
		Reinforcing social differences	It makes you look at even more at the people that have what you don't have. Why do they get to live that good fucking life and I have to sit here in my front yard with a shovel to make sure that nobody's going to bust in my front door because they're living in survival mode? You know, we Like it's just It blows my mindAnd, um, it's really hurtful as a single parent knowing that if this tax goes up, like I already struggle with feeding my kids. I already struggle with making sure that we're getting by, you know, just everyday things. (Louise)
	Inequitable economically	Hurt pockets	I think it [SSB tax] would hurt all of our pockets, definitelyso maybe a tax would like have to like I said, if they gonna get taxed on it, maybe they'd have to like cut something else off in their, in their monthly budget, or their weekly budget or whatever, how they're doing it. (Carolyn)
		Less for other obligations	More priority on pop, less priority on everything else they have to buy. Basically just that. Like if pop goes up, pop's still cheaper, pop's still more accessible. To them, it's still more norm. So if they're spending more money on pop, and that little extra money they might have been able to use on more like healthier groceries, that's just canceled. (Gavin)
		Risky acquisition	People will go out of their way to find that extra money, that extra whatever-it-is, to still maintain their pop addiction, their sugar addiction. It is an addiction. (Louise)
		Rich richer (intersects with sub-category: "true benefactors")	The more people that would be deterred are those that have the more healthy coping habits, or the people to have accessibility to those things. This area would be impacted more, and it doesn't address any underlying things. It's the same. (Gavin)
Indigenous self-determination is critical	Colonialism got us here		Where we're pushed to make, uh, a choice from two bad choices so that we're doing it to ourselves, so that ultimately, nobody else is responsible, right? Like, the government isn't responsible for putting these taxes on things that we really need and not putting taxes on stuff we don't need. You know, it's self-elimination. It's, it's, uh There's a certain word for it I can't think of, but, like, um. They are We're wiping ourselves out. We're wiping ourselves out, we're wiping each other out, so that it's just less, you know, less dirt on somebody else's hands, right? Because "we did it to ourselves," quotation marks. I have big bunny ears here happening. You know, it's the same with, with addiction. You know, they They're gonna keep putting shit out on the streets so that we're consuming it ourselves as our own choice but we're being pushed to do that, right? Like, we, like, it's, yeah Sorry. Just, uh. (Louise)
	Self-agency is critical		it has to have a positive effect in the mind of Indigenous people, because I think people are aware of the, impact of diabetes in their families. So I think if it is seen as preventing more complications due to diabetes, uh, people are more likely to support it than if it was going into something that was seen as directly beneficial to the community. (Alan)

Appendix A. Complete study protocol.

Theoretical framework

The qualitative design of this study was based on the principles of transformative and decolonizing frameworks. Central to a transformative framework is that knowledge is a reflection of society's power relationships and should be applied with the purpose of aiding marginalized individuals (Creswell, 2014). A transformative framework dictates that a qualitative research design should include an action agenda that has the potential of changing participants' lives. This can be achieved by providing a voice to those who are typically silenced or whose voices are not considered in policy-making, or by directly improving participants' circumstances (Creswell, 2014). By employing this approach, we were able to provide participants with a platform to voice their perspectives, and our community partners with the knowledge to inform their own advocacy efforts.

A decolonizing framework seeks to incorporate Indigenous perspectives and approaches to research, as well as recognize, decenter, and dismantle oppressive colonial systems and policies (Mlcek, 2017). Specifically, we were interested in addressing the main themes of settler colonialism, spatial structures, power structures, and social narratives, as they relate to the proposed tax on SSB (Barker & Lowman, n.d.). Firstly, this project explored Indigenous people's perceptions of spatial and power structures with regards to the proposed SSB tax. Spatial structures are important when we consider how we produce sugar, where people purchase drinks (and associated costs), especially in urban setting where the abundant convenience stores are significantly more expensive. Power structures, in the form of law and policy making, also brings about the questions of who has the ability to decide what we tax and what we do we the revenue. Given that policy making is a socially constructed phenomena, it is important to

understand social narratives and discourse informing understandings of SSB, who consumes SSB, and how the "problem" of SSB intake has been framed and constructed. As seen with residential schools, a number of particularly harmful policies are directed at Indigenous children with corresponding negative social narratives regarding Indigenous parenting (e.g. Baskin, Strike & McPherson, 2015; Jacob, 2015). Furthermore, the moralistic nature of taxation of sumptuary goods has assimilatory undercurrents. Three main goals of Canadian "Indian Policy", have been protection, civilization, and assimilation (Miller, 1991). Protect from exploitation, civilize by training in European values, and ultimately assimilate until total cultural eradication (Miller, 1991).

Overall, in the context of this study, decolonization involved actively seeking out and acknowledging colonial aspects of policies and dismantling them by incorporating Indigenous perspectives to challenge the corresponding spatial, power, and social constructs.

Positionality

We each approached this study holding certain assumptions and beliefs shaped by our unique background and experiences. Acknowledging our backgrounds and social position, as well as how they influenced approaches and decision-making is an important aspect of conducting qualitative research. Due to the interpretive nature of qualitative research, we actively made decisions and interpretations based on personal epistemologies, a concept known as "researcher as instrument" (Carter et. al, 2014). As non-Indigenous people (MK, NR, LT, AS, and AB) conducting research with Indigenous partners (MC, RD, and JL) and participants, we engaged in ongoing reflection in relation to the research. By discussing our positionality, we reveal our personal histories and identity to others, acknowledge our motivations, and hopefully, foster accountability and trust (Absolon & Willett, 2005). MK, NR, LT, AS, and AB all identify

as white settler women, who have diverse personal and ancestral immigration histories, and diverse areas of academic expertise, including public health, nutrition, nursing, law, and social sciences.

Design

Informed by the transformative and decolonizing frameworks, we employed a Community-Based Participatory Research (CBPR) design in partnership with National Indigenous Diabetes Association (NIDA) and Fearless R2W. Fearless R2W is an Indigenous-led community group in Winnipeg's NE focused on family welfare. CBPR is characterized as an approach to research where all partners equitably partake in decision making, sharing of knowledge and responsibilities in all phases of the research (Israel, 2005; Minkler & Wallerstein, 2008). The primary goal of CBPR is to generate knowledge that can be utilized to develop interventions and or policy changes that can improve community members' health and eliminate healthy inequities (Israel, 2005). As outlined and summarized by Israel and colleagues (2008) CBPR has 9 general principles. However, the unique context, purpose, and partners involved in the research will dictate what combination of elements will be employed. The central principles of CBPR are that:

(1) CBPR recognizes community as a unit of identity; (2) CBPR builds on strengths and resources within the community; (3) CBPR facilitates collaborative, equitable partnership in all research phases and involves an empowering and power-sharing process that attends to social inequalities; (4) CBPR promotes co-learning and capacity building among all partners; (5) CBPR integrates and achieves a balance between research and action for the mutual benefit of all partners; (6) CBPR emphasizes public health problems of local relevance and also ecological perspectives that recognize and attend to the

multiple determinants of health and disease; (7) CBPR involves systems development through a cyclical and iterative process; (8) CBPR disseminates findings and knowledge gained to all partners and involves all partners in the dissemination process; and (9) CBPR requires a long-term process and commitment to sustainability. (Israel et al., 2008 p. 49-52)

In line with the CBPR principles, we have worked closely with community partners on formulating research objectives, developing research instruments, collecting and interpreting data, knowledge translation, publication, and developing policy recommendations.

NR has been working with NIDA (JL), the main partner on the overarching project, to address concerns regarding SSB taxation. Through these discussions, NIDA and NR developed the overarching study and funding proposal. Given the heterogeneity among Indigenous communities, local partnerships with Indigenous communities were sought. For the present study, NR approached what was then Aboriginal Youth Opportunities (AYO!) (MC), which has since dissolved. Established relationships in the community resulted in Fearless R2W becoming partner. Through her relationship with NIDA, AYO, and Fearless R2W, Dr. Riediger vouched and introduced MK (as MSc student) to these organizations/movements. Our partnerships with these organizations are central to this work as it informs both the focus and course of this research, as well as facilitates access to study participants via community consent. Both NIDA and Fearless R2W have strong connections to the Indigenous community in Winnipeg.

Setting

This study was conducted with Indigenous participants residing in the North End (NE) neighborhood, located in Winnipeg, Manitoba, Treaty One Territory, and the homeland of the Métis Nation. According to the 2016 census data, Winnipeg has the largest Indigenous

population (by number) of any metropolitan area in Canada, which constitutes approximately 12% of the urban population (City of Winnipeg, 2018). The majority of Indigenous people in Winnipeg identify as Métis (54%) or First Nations (44%) (City of Winnipeg, 2018). The Indigenous population is a young and fast-growing demographic, with 46 percent aged 24 years and under. Winnipeg's NE community, where study recruitment efforts were focused, is a low-income neighborhood with a large (28%) self-identifying Indigenous population (WRHA, 2015). Residents of the NE experience greater social and health disparities compared to the rest of Winnipeg—including higher unemployment rates (9.5% vs. 5.9%), diabetes prevalence (13.2% vs. 9.2%), percentage of overweight adults (65% vs. 54%), and current smokers (39% vs. 19%) (WRHA, 2015).

Sample

We recruited 20 Indigenous adults who identify as current residents of Winnipeg's NE neighborhood, or past residents, who maintain strong connection to the community. In order to be eligible for the study, participants had to meet the following inclusion criteria: (a) self-identify as Indigenous (First Nations, Metis, or Inuit), (b) be 18 years of age or older, (c) be comfortable speaking English, (d) live in the NE, and (e) be able to attend a one-hour interview. We purposefully recruited participants who self-identified as regular SSB consumers, food insecure, mothers, and Elders.

Sampling procedures and recruitment

We employed a purposive sampling strategy using the inclusion criteria previously described. Purposive sampling is a procedure designed to identify and select participants who are especially knowledgeable about a phenomenon of interest (Palinkas et al., 2015). Purposive sampling aligns with the proposed study because it enabled a detailed exploration of

information-rich cases belonging to specific social contexts (Ritchie et al., 2013). Recruitment was led by a community research assistant (RD) through personal relationships and word-of-mouth. Additional recruitment efforts were directed through social media poster advertisements, and community events in partnership with Fearless R2W.

Ethics

The larger study obtained approval from the University of Manitoba Health Research Ethics Board (HREB) HS21878 (H2018:234) and the lead author, received approval for secondary data analysis HS24317 (J2020:065). NIDA and Fearless R2W also both entered into a formal research agreement with NR, including the provision for a graduate student thesis project. All students and research staff, including community research assistant, completed the Tri-Council Policy Statement: Course on Research Ethics TCPS (2014), and training under the The Personal Health Information Act (2019). All participants provided their individual informed consent prior to the commencement of the interview. Each participant received \$50 cash or etransfer honorarium, as suggested by community partners.

The study followed the principles of Ownership, Control, Access, and Possession (OCAP®) as designed for research conducted with First Nations (FNIGC, 2014), and TCPS2: Chapter 9 of the Tri-council Policy Statement for Research involving the First Nations, Inuit and Metis peoples of Canada (Government of Canada, 2019). Given that this research project was conducted with an urban, off-reserve community, we also incorporated principles from The Urban Indigenous Health Research Gathering report completed in Winnipeg, Manitoba (Morton, 2019).

Fearless R2W and NIDA oversaw the research and granted access to community (Morton, 2019). As per TCPS 2 article 9.11 and OCAP, a formal research agreement was signed

with NIDA and Fearless R2W outlining each party's responsibilities, plans for analysis, as well as access and ownership of the data. While the data will be stored by NR on the University of Manitoba server, Fearless R2W and NIDA will have access to aggregated findings. As per TCPS 2 articles 9.12-3 we applied a participatory approach to research that strives to benefit the priorities of the community. We recognize the diverse interests that exist within communities (article 9.6) by interviewing individuals from diverse backgrounds, Elders, as well as interviews with small business owners in another sub-study (Quayyum et al, in press). To ensure reciprocal transfer of knowledge and skills, a community research assistant was hired as part of capacity building (Article 9.14 in TCPS2). The community research assistant led recruitment, and assisted with interviewing, revision of the interview guide, and interpretation of data.

Data collection

We collected data through qualitative, semi-structured interviews as this approach provides the necessary structure to address the specific questions of the proposed study (Seidman, 2006). Prior to all interviews, participants completed a demographic questionnaire to describe sample characteristics. The first six interviews were conducted in person at the University of Manitoba's Inner-City Social Work Campus, located in the NE neighborhood. Due to the COVID-19 social-distancing orders, remaining interviews were moved to over the phone with the approval of the Research Ethics Board. In most cases, the research assistant contacted the participant and introduced us via email. In minority cases, participants emailed with interest to participant to the contact email listed on the recruitment poster. The consent form and eligibility questionnaire were sent to participants via email. Once participants confirmed eligibility and informed consent, an interview was scheduled. When calling the participants for interview we confirmed consent and eligibility verbally once again. The phone interviews were

conducted in a 3-way phone call, with the participant, MK, and NR who also audio-recoded the interview.

Interviews followed the interview guide, which was iteratively updated following ongoing interviews, discussions with NR and input from the community research assistant (RD). The community research assistant was present during the in-person interviews. Responses to questions were elicited via open-ended questions, and prompts. The interviews were audio recorded and transcribed verbatim. During and following the interview, one of the interviewers took field notes. The notes consist of general impressions regarding how the interview went, the interviewee (e.g. talkative, dress, non-verbal prompts), and impressions of the interview (i.e., did it provide new insights) (Seidman, 2006). These notes were used to provide better understanding of the participant in the analysis phase.

Data analysis

We approached data analysis using a theoretical thematic analysis as outlined by Braun and Clarke (2006). This type of analysis provides a rich, detailed account of select aspects of the data, rather than a description of the data set as a whole (Braun & Clarke, 2006). When using a "theoretical" thematic approach, the researcher's questions, interests, and theories drive the course of analysis (Braun & Clarke, 2006). This approach allowed us to explore questions and themes informed by a decolonizing theory. In line with the theoretical thematic method, we approached analysis with prior engagement with the literature to relate findings to the theoretical framework and published knowledge (Braun & Clarke, 2006). Once data collection was completed, we began to conduct *active* and *repeated* readings of the data to identify significant patterns and themes (Braun & Clarke, 2006). Following the initial readings, the preliminary

research questions were re-focused. Preliminary analysis began concomitantly following interviews, during debriefing, and reflection to capitalize on emerging themes.

Thematic analysis of the transcripts was completed in two steps, first, coding and then grouping codes into themes. We organized the data using NVivo 12 Pro software and coded the data following both in-vivo and descriptive coding processes. In-Vivo coding is a process designed to capture specific words and phrases directly used by the participant during the interviews that represent individually coded chunks of data (Saldana, 2011), known as data extracts (Braun & Clarke, 2006). Descriptive coding involves synthesizing the meaning within each relevant data extract into words or short phrases (Saldana, 2011). All codes were later clustered into themes. Together with the community research assistant, themes were finalized through a series of discussions. During and following discussions with the community research assistant, MK took detailed notes of their ideas and interpretations. The established themes were articulated in brief analytic memos outlining the codes constituting each theme, and the reasoning behind them (Saldana, 2011).

Braun and Clarke (2006) define a theme as "something important about the data in relation to the research question and represents some level of patterned response or meaning within the data set" (p. 82). Given the unpredictable nature of qualitative data, what constitutes a theme was determined in an inductive fashion following immersion into the collected data. The meaningfulness of a theme can be measured both in quantitative terms, such as prevalence, and/or qualitative means such as the degree to which a theme captures key information in relation to the research questions (Braun & Clarke, 2006).

We identified themes on a "latent" level, using a decolonizing lens. Analysis at the latent level explores the underlying assumptions, ideologies, structures, and or meanings that underpin

the explicit content articulated by participants (Braun & Clarke, 2006). Approaching analysis through a decolonizing and transformative worldview allowed us to account for the social, structural, and contextual conditions that led to the responses and reaction of individual participants (Braun & Clarke, 2006). We paid particular attention to the language and tone used by the participants relating to the three main components of settler colonialism in the context of SSB and its proposed taxation. By doing so, we bring attention to the extent power, spatial structures, and social norms influence the types of stores and foods that are regularly accessible to the residents of the NE financially, geographically, and socially.

Trustworthiness

Trustworthiness, a parallel concept to the conventional "rigor", refers to the integrity of the methods used to ensure the quality, usefulness, and meaningfulness of the study's data and findings (Connelly, 2016). While researchers agree that it is necessary to establish trustworthy protocols for each study, there are no agreed upon criteria set within the qualitative research paradigm (Rolfe, 2006). Depending on the nature of the research, including the study's theoretical, philosophical, and methodological considerations, the procedures followed will differ (Rolfe, 2006).

In order to achieve trustworthiness in this study, the community research assistant conducted a review of the information collected and interpreted, as a form of member-checking. The community research assistant shares a similar context to the participants, as a resident of the NE community who self-identifies as Indigenous, and thus was able to provide a valuable perspective and insight. When using member-checking, researchers often present participants with both raw and analyzed data so that they can comment on the credibility of the data collected and interpreted (Creswell & Miller, 2000). In our case, we presented analyzed data. During this

process the community research assistant was able to ensure accurate interpretation of the language, soundness of the codes and themes generated, as well as whether sufficient evidence was used to establish them. The resulting comments and insights were then integrated through an iterative process that contributes to the credibility of the findings (Creswell & Miller, 2000). Results were also shared with research partners individually and through two community events with Fearless R2W (one virtual and one in person) to further receive feedback.



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