Reviewer’s report

Title: The potential impact of food taxes and subsidies on cardiovascular disease and diabetes burden and disparities in the United States

Version: 2 Date: 19 Jul 2017

Reviewer: Justin White

Reviewer’s report:

I appreciate the thorough reply from the authors. I feel comfortable with their response to my second concern.

I continue to have the same concern regarding the choice of scenarios for estimating the elasticities by income group. Meta-analytic evidence is excellent. However, the meta-analyses are focused on low-income versus high-income COUNTRIES, not populations within the US. Whether Malawi or Cambodia have different price elasticities for foods than the US or Sweden is not particularly useful when trying to infer the differences across social strata in the US — regardless of whether those estimates come from a meta-analysis or a single study.

The authors have added to the Methods section: "...we chose not to favor estimates from single cross-sectional studies." Lin et al. is not cross-sectional. More importantly the authors are already relying on a single study FROM MEXICO, while ignoring ones from the US. I do not believe that the authors are making use of the best available data in parameterizing their model, and this choice could lead to misleading results.

Are the methods appropriate and well described?
If not, please specify what is required in your comments to the authors.

Yes

Does the work include the necessary controls?
If not, please specify which controls are required in your comments to the authors.

Yes

Are the conclusions drawn adequately supported by the data shown?
If not, please explain in your comments to the authors.

Yes

Are you able to assess any statistics in the manuscript or would you recommend an additional statistical review?
If an additional statistical review is recommended, please specify what aspects require further assessment in your comments to the editors.
I am able to assess the statistics

**Quality of written English**
Please indicate the quality of language in the manuscript:

Acceptable

**Declaration of competing interests**
Please complete a declaration of competing interests, considering the following questions:

1. Have you in the past five years received reimbursements, fees, funding, or salary from an organisation that may in any way gain or lose financially from the publication of this manuscript, either now or in the future?

2. Do you hold any stocks or shares in an organisation that may in any way gain or lose financially from the publication of this manuscript, either now or in the future?

3. Do you hold or are you currently applying for any patents relating to the content of the manuscript?

4. Have you received reimbursements, fees, funding, or salary from an organization that holds or has applied for patents relating to the content of the manuscript?

5. Do you have any other financial competing interests?

6. Do you have any non-financial competing interests in relation to this paper?

If you can answer no to all of the above, write 'I declare that I have no competing interests' below. If your reply is yes to any, please give details below.

I declare that I have no competing interests

I agree to the open peer review policy of the journal. I understand that my name will be included on my report to the authors and, if the manuscript is accepted for publication, my named report including any attachments I upload will be posted on the website along with the authors' responses. I agree for my report to be made available under an Open Access Creative Commons CC-BY license ([http://creativecommons.org/licenses/by/4.0/](http://creativecommons.org/licenses/by/4.0/)). I understand that any comments which I do not wish to be included in my named report can be included as confidential comments to the editors, which will not be published.

I agree to the open peer review policy of the journal