

STATE OF NEW YORK

8582

2025-2026 Regular Sessions

IN SENATE

November 17, 2025

Introduced by Sen. WALCZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the general business law, in relation to requiring e-commerce platforms to include a feature whereby consumers may filter for products made in the United States of America; and to amend the tax law, in relation to providing a tax credit for compliance with such feature or for sale of products made in New York

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The general business law is amended by adding a new article
2 42-A to read as follows:

ARTICLE 42-A

E-COMMERCE PLATFORMS

Section 1110. Definitions.

1111. Applicability.

1112. Products made in the United States of America.

3 § 1110. Definitions. For the purposes of this article, the following
4 terms shall have the following meanings:

5 1. "Online marketplace provider" means a person, corporation, partner-
6 ship, limited liability company, or other entity that, pursuant to an
7 agreement with a marketplace seller, sells or facilitates sales of
8 products by such marketplace seller or sellers via an internet website,
9 online catalog, mobile application, or similar forum. "Online market-
10 place provider" includes any subsidiaries or related party companies. An
11 entity "facilitates sales of products" for purposes of this subdivision
12 when such entity meets both the following conditions:

13 (a) such entity provides the forum in which, or by means of which, the
14 sale takes place or the offer of sale is accepted, including an internet
15 shop, store, booth, mobile application, website, catalog, or similar
16 forum; and
17

18 EXPLANATION--Matter in italics (underscored) is new; matter in brackets
19 [-] is old law to be omitted.
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1 (b) such entity or an affiliate of such entity collects the receipts
2 paid by a customer to a marketplace seller for a sale of products, or
3 contracts with a third party to collect such receipts.

4 2. "Online retailer" means a person, corporation, partnership, limited
5 liability company, or other entity that sells products via an internet
6 website, online catalog, mobile application, or similar forum owned and
7 operated by or on behalf of such entity.

8 3. "E-commerce platform" means an internet website, online catalog,
9 mobile application, or similar forum whereby an online marketplace
10 provider or online retailer sells products to consumers.

11 4. "Marketplace seller" means any person, corporation, partnership,
12 limited liability company, or other entity that has an agreement with an
13 online marketplace provider under which such online marketplace provider
14 will facilitate sales of products by such entity within the meaning of
15 subdivision one of this section.

16 5. "Product" means a tangible good that is offered for sale.

17 § 1111. Applicability. This article shall apply to e-commerce plat-
18 forms regardless of whether:

19 1. the online marketplace provider, marketplace seller utilizing such
20 marketplace provider's e-commerce platform, or online retailer has a
21 physical presence in the state; and

22 2. the electronic marketplace provider, marketplace seller utilizing
23 such marketplace provider's e-commerce platform, or online retailer ever
24 took physical possession of, or title to, the product.

25 § 1112. Products made in the United States of America. Online market-
26 place providers and online retailers shall include a feature on any
27 e-commerce platform made available in the state whereby consumers may
28 filter products listed on such e-commerce platform by whether or not
29 such products were made in the United States of America. Such feature
30 shall be prominently displayed on e-commerce platforms, or otherwise
31 included among other existing options for filtering of products by
32 consumers.

33 § 2. The tax law is amended by adding a new section 50 to read as
34 follows:

35 § 50. E-commerce domestic products credit. (a) Allowance of credit.
36 (1) A taxpayer which is an online marketplace provider or online retail-
37 er selling products in the state of New York via an e-commerce platform,
38 and is subject to tax under article nine-A or twenty-two of this chap-
39 ter, shall be allowed a credit against such tax to be computed as
40 provided herein for taxable years beginning on or after January first,
41 two thousand twenty-six.

42 (2) The amount of the credit shall be equal to the amount of taxes
43 paid pursuant to section eleven hundred five of this chapter for
44 products sold by the online marketplace provider or online retailer in
45 the state of New York via an e-commerce platform:

46 (i) that was listed on such e-commerce platform in a manner consistent
47 with section eleven hundred twelve of the general business law; or

48 (ii) where such products were manufactured in the state of New York.

49 (b) Definitions. As used in this section, the terms "online market-
50 place provider", "online retailer", "e-commerce platform", and "product"
51 shall have the same meaning as defined by section eleven hundred ten of
52 the general business law.

53 (c) To be eligible for the e-commerce domestic products credit, the
54 taxpayer shall have been issued a certificate of tax credit by the
55 department of economic development, which certificate shall set forth
56 the amount of the credit that may be claimed and the taxable year in

1 which it shall be claimed. The taxpayer shall be allowed to claim only
 2 the amount listed on the certificate of tax credit for that taxable
 3 year. In order to properly administer this credit, the department shall
 4 be allowed to exchange information with the department of economic
 5 development about the taxpayers claiming this credit, including informa-
 6 tion about the tax credits claimed. The taxpayer shall claim the tax
 7 credit in the taxable year that begins in the year for which it is allo-
 8 cated credit under this section.

9 (d) Cross-references. For application of the credit provided for in
 10 this section, see the following provisions of this chapter:

11 (1) Article nine-A: section two hundred ten-B, subdivision sixty-
 12 three.

13 (2) Article twenty-two: section six hundred six, subsection (i), para-
 14 graph one, subparagraph (B), clause (liii).

15 (3) Article twenty-two: section six hundred six, subsection (uuu).

16 § 3. Section 210-B of the tax law is amended by adding a new subdivi-
 17 sion 63 to read as follows:

18 63. E-commerce domestic products credit. (a) Allowance of credit. A
 19 taxpayer who is eligible pursuant to section fifty of this chapter shall
 20 be allowed a credit to be computed as provided in such section fifty
 21 against the tax imposed by this article.

22 (b) Application of credit. The credit allowed under this subdivision
 23 for any taxable year shall not reduce the tax due for such year to less
 24 than the amount prescribed in paragraph (d) of subdivision one of
 25 section two hundred ten of this article. Provided, however, that if the
 26 amount of the credit allowable under this subdivision for any taxable
 27 year reduces the tax to such amount, the excess shall be treated as an
 28 overpayment of tax to be credited or refunded in accordance with the
 29 provisions of section one thousand eighty-six of this chapter, provided,
 30 however, no interest shall be paid thereon.

31 § 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
 32 of the tax law is amended by adding a new clause (liii) to read as
 33 follows:

34 <u>(liii) E-commerce domestic</u>	<u>Amount of credit</u>
35 <u>products credit under</u>	<u>under subdivision</u>
36 <u>subdivision (uuu)</u>	<u>sixty-three of section</u>
	<u>two hundred ten-B</u>

38 § 5. Section 606 of the tax law is amended by adding a new subsection
 39 (uuu) to read as follows:

40 (uuu) E-commerce domestic products credit. (1) Allowance of credit. A
 41 taxpayer who is eligible pursuant to section fifty of this chapter shall
 42 be allowed a credit to be computed as provided in such section fifty
 43 against the tax imposed by this article.

44 (2) Application of credit. If the amount of the credit allowable under
 45 this subsection for any taxable year exceeds the taxpayer's tax for such
 46 year, the excess shall be treated as an overpayment of tax to be credit-
 47 ed or refunded as provided in section six hundred eighty-six of this
 48 article, provided, however, that no interest shall be paid thereon.

49 § 6. This act shall take effect on the ninetieth day after it shall
 50 have become a law.