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:

Section 1. The general business law is amended by adding a new article 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.

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

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

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

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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(b) such entity or an affiliate of such entity collects the receipts paid by a customer to a marketplace seller for a sale of products, or contracts with a third party to collect such receipts.

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

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

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

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

§ 1111. Applicability. This article shall apply to e-commerce platforms regardless of whether:

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

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

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

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

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

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

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

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

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

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

which it shall be claimed. The taxpayer shall be allowed to claim only the amount listed on the certificate of tax credit for that taxable year. In order to properly administer this credit, the department shall be allowed to exchange information with the department of economic development about the taxpayers claiming this credit, including information about the tax credits claimed. The taxpayer shall claim the tax credit in the taxable year that begins in the year for which it is allocated credit under this section.

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

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

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

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

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

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

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

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

(liii) E-commerce domestic products credit under subsection (uuu)	Amount of credit under subdivision sixty-three of section two hundred ten-B

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

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

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

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