



State of New York
Court of Appeals

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COURT OF APPEALS NEW FILINGS

Preliminary Appeal Statements processed
by the Court of Appeals Clerk's Office

May 29, 2026 through June 4, 2026

Each week the Clerk's Office prepares a list of recently-filed appeals, indicating short title, jurisdictional predicate, subject matter and key issues. Some of these appeals may not reach decision on the merits because of dismissal, on motion or sua sponte, or because the parties stipulate to withdrawal. Some appeals may be selected for review pursuant to the alternative procedure of Rule 500.11. For those appeals that proceed to briefing in the normal course, the briefing schedule generally will be: appellant's brief to be filed within 60 days after the appeal was taken; respondent's brief to be filed within 45 days after the due date for the filing of appellant's brief; and a reply brief, if any, to be filed within 15 days after the due date for the filing of respondent's brief.

The Court welcomes motions for amicus curiae participation from those qualified and interested in the subject matter of these newly filed appeals. Please refer to Rule 500.23 and direct any questions to the Clerk's Office.

STATE OF NEW YORK ex rel. RD LITIGATION ASSOCIATES, LLC. v
AMAZON.COM:
APL-2026-00076

1st Dept. App. Div. order of 4/15/25; modification; leave to appeal granted by the court of appeals, 5/26/26;

State—False Claims Act—Collateral Estoppel—Whether the exception to collateral estoppel under *United States v Mendoza* (464 US 154 [1984]), providing that nonmutual collateral estoppel may not be applied to limit the federal government's re-litigation of certain issues, extends to state and local governments;
Taxation—Sales and Use Taxes—Whether the Tax Law excludes certain instant

savings promotional programs from taxable receipts;

Supreme Court, New York County, granted defendants' motions to dismiss the complaint asserting claims under the New York False Claims Act; App. Div. modified to deny the motion as to claims against the Amazon defendants concerning vendor powered coupons, and otherwise affirmed.