



1 THE SAME MANNER AS THE OTHER TAXES IMPOSED PURSUANT TO THE AUTHORITY OF  
2 THIS ARTICLE, AND ALL OF THE PROVISIONS OF THIS ARTICLE, INCLUDING  
3 SECTION THIRTEEN HUNDRED TEN OF THIS ARTICLE, SHALL APPLY TO THE TAX  
4 SURCHARGE AUTHORIZED BY THIS SECTION; PROVIDED, HOWEVER, THAT THE  
5 PROVISIONS OF SECTION THIRTEEN HUNDRED THIRTEEN OF THIS ARTICLE DIRECT-  
6 ING PAYMENT OF TAXES TO THE NEW YORK CITY TRANSITIONAL FINANCE AUTHORITY  
7 SHALL NOT APPLY TO ANY SUCH SURCHARGE.

8 (D) NOTWITHSTANDING ANY PROVISION OF THIS SECTION OR OF SECTION THIR-  
9 TEEN HUNDRED THIRTEEN OF THIS ARTICLE TO THE CONTRARY, THE TOTAL REVENUE  
10 FROM THE TAX SURCHARGE IMPOSED PURSUANT TO THE AUTHORITY OF THIS  
11 SECTION, INCLUDING INTEREST AND PENALTIES, WHICH THE STATE COMPTROLLER  
12 IS REQUIRED TO PAY TO THE CHIEF FISCAL OFFICER OF THE CITY IMPOSING THE  
13 TAX SURCHARGE FOR PAYMENT INTO THE TREASURY OF SUCH CITY SHALL BE CRED-  
14 ITED TO THE GENERAL FUND OF SUCH CITY AND SHALL BE APPLIED EXCLUSIVELY  
15 TO OR IN AID OR SUPPORT OF THE EARLY CHILDHOOD EDUCATION PROGRAMS OF  
16 SUCH CITY.

17 (E) A LOCAL LAW ENACTED PURSUANT TO THIS SECTION SHALL BE APPLICABLE  
18 ONLY IF IT HAS BEEN ENACTED ON OR BEFORE DECEMBER THIRTY-FIRST, TWO  
19 THOUSAND FOURTEEN. A CERTIFIED COPY OF SUCH LOCAL LAW SHALL BE MAILED  
20 BY REGISTERED MAIL TO THE DEPARTMENT AT ITS OFFICE IN ALBANY WITHIN  
21 FIFTEEN DAYS OF ITS ENACTMENT. HOWEVER, THE DEPARTMENT MAY ALLOW ADDI-  
22 TIONAL TIME FOR SUCH CERTIFIED COPY TO BE MAILED IF IT DEEMS SUCH ACTION  
23 TO BE CONSISTENT WITH ITS DUTIES UNDER THIS ARTICLE.

24 S 2. This act shall take effect immediately and shall apply to all tax  
25 years commencing on and after January 1, 2015; provided, however, that  
26 the provisions of this act shall expire and be deemed repealed December  
27 31, 2019.