

6471

January 28, 2014

LBD11195-02-4

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26 the provisions of this act shall expire and be deemed repealed December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.