

1 STATUS AND CITY TAXABLE INCOME OF SUCH CITY RESIDENT INDIVIDUAL, ESTATE,
2 OR TRUST.

3 (C) A TAX SURCHARGE IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION
4 SHALL BE ADMINISTERED, COLLECTED, AND DISTRIBUTED BY THE COMMISSIONER IN
5 THE SAME MANNER AS THE OTHER TAXES IMPOSED PURSUANT TO THE AUTHORITY OF
6 THIS ARTICLE, AND ALL OF THE PROVISIONS OF THIS ARTICLE, INCLUDING
7 SECTION THIRTEEN HUNDRED TEN OF THIS ARTICLE, SHALL APPLY TO THE TAX
8 SURCHARGE AUTHORIZED BY THIS SECTION; PROVIDED, HOWEVER, THAT THE
9 PROVISIONS OF SECTION THIRTEEN HUNDRED THIRTEEN OF THIS ARTICLE DIRECT-
10 ING PAYMENT OF TAXES TO THE NEW YORK CITY TRANSITIONAL FINANCE AUTHORITY
11 SHALL NOT APPLY TO ANY SUCH SURCHARGE.

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

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

28 S 2. This act shall take effect immediately and shall apply to all tax
29 years commencing on and after January 1, 2016; provided, however, that
30 the provisions of this act shall expire and be deemed repealed December
31 31, 2020.