§ 5-b. Collection of fines, civil penalties, rent, rates, taxes, fees, charges and other amounts via the internet. 1. The governing board of any local government, as that term is defined in section ten of this article, may, by local law, ordinance or resolution, determine that it is in the public interest and authorize such local government to provide for the acceptance of penalties, rents, rates, taxes, fees, charges, revenue, financial obligations or other amounts, including penalties, special assessments or interest via a municipal internet website or the website of a third-party vendor that has contracted with the local government to receive such payments on its behalf. Submission via the internet may not, however, be required as the sole method for the collection of fines, civil penalties, rent, rates, taxes, fees, charges and other amounts. Such payments shall be accepted via the internet in a manner and condition defined by such local government. Any method used to receive internet payments shall comply with article three of the state technology law and any rules and regulations promulgated and guidelines developed thereunder and, at a minimum must (a) authenticate the identity of the sender; and (b) ensure the security of the information transmitted.

2. Any local government authorizing the payment of taxes via the internet shall provide or direct its vendor to provide a confirmation page to the taxpayer following the completion of the internet transaction. Such confirmation page shall include, at least, the following:

(a) the date the internet transaction was completed and sent by the taxpayer;

(b) the amount paid;

(c) a unique confirmation number; and

(d) a notice advising the taxpayer to print out and retain the confirmation page as his or her receipt.

3. Payments received via the internet shall be considered received by the appropriate officer and paid by the taxpayer at the time the internet transaction is completed and sent by the taxpayer.

4. The underlying debt, lien, obligation, bill, account or other

amount owed to the local government for which payment by internet is accepted by the local government shall not be expunged, cancelled, released, discharged or satisfied, and any receipt or other evidence of payment shall be deemed conditional, until the local government has received final and unconditional payment of the full amount due.

5. The governing board, in enacting a local law, ordinance or resolution pursuant to this section, shall designate which of its officers, charged with the duty of collecting or receiving moneys on behalf of the local government, shall be authorized to accept such payments via the internet.

6. The state comptroller shall issue such guidelines as he or she deems appropriate governing the use of third-party vendors for this purpose. Any local government contracting with a third-party vendor for this purpose shall follow the guidelines issued by the state comptroller.