§ 203-b. Seats for female employees. A sufficient number of suitable seats, with backs where practicable, shall be provided and maintained in every factory, mercantile establishment, freight or passenger elevator, hotel and restaurant for female employees who shall be allowed to use the seats to such an extent as may be reasonable for the preservation of their health. In factories, female employees shall be allowed to use such seats whenever they are engaged in work which can be properly performed in a sitting posture. In mercantile establishments, at least one seat shall be provided for every three female employees and if the duties of such employees are to be performed principally in front of a counter, table, desk or fixture, such seats shall be placed in front thereof, or if such duties are to be performed principally behind such counter, table, desk or fixture they shall be placed behind the same.