§ 220-j. Payroll reporting requirements. 1. As used in this section:

a. "Contractor" means any entity entering into a contract to perform construction, demolition, reconstruction, excavation, rehabilitation, repair, installation, renovation, alteration, or custom fabrication, which is subject to the provisions of this article.

b. "Fiscal officer" for purposes of this section shall have the same meaning as set forth in paragraph e of subdivision five of section two hundred twenty of this article.

c. "Subcontractor" means any entity subcontracting with a contractor to perform construction, demolition, reconstruction, excavation, rehabilitation, repair, installation, renovation, alteration, or custom fabrication, which is subject to the provisions of this article.

d. "Covered project" means any project subject to the provisions of this article, including but not limited to, public work projects, privately owned prevailing wage projects and those subject to the provisions of sections two hundred twenty-four-a, two hundred twenty-four-d and sections two hundred twenty-four-f of this article.

e. "Monthly" means at least once every thirty days while work is being performed on a covered project and within thirty days after the final day of work was performed on the covered project.

2. Each contractor and subcontractor working on a covered project shall furnish records consistent with subparagraph (iii) of paragraph a of subdivision three-a of section two hundred twenty of this article directly to the fiscal officer in the following manner:

a. submit records monthly unless such covered project contract requires more frequent reporting requirements;

b. in an electronic format, in a manner prescribed by the commissioner, on the department's website;

c. provide documentation of each fund, plan or program where any supplement has been paid or provided for; and

d. provide a copy of the payment bond required by section one hundred thirty-seven of the state finance law, including all information open to public inspection.

2-a. For purposes of subparagraphs (iii) and (iv) of paragraph a of subdivision three-a of section two hundred twenty of this article, the furnishing of electronic records consistent with subdivision two of this section by a contractor or subcontractor shall satisfy the requirement that such contractor or subcontractor submit a transcript of the original payroll record and that the appropriate department of jurisdiction collect and maintain such payroll records.

3. a. A contractor or subcontractor who fails to furnish records pursuant to this section relating to its employees, shall be subject to a penalty by the fiscal officer of one hundred dollars for each day such contractor or subcontractor is in violation of this section.

b. The fiscal officer shall not level a penalty pursuant to this subdivision until such contractor or subcontractor fails to furnish such electronic records fourteen days after the requirements set forth in paragraph a of subdivision two of this section.

c. Such penalties pursuant to this subdivision shall only accrue to the actual contractor or subcontractor who failed to furnish such required records.

d. All penalties collected pursuant to this section shall be used by the fiscal officer for prevailing wage enforcement.

e. The fiscal officer shall undertake activities it deems necessary to monitor and enforce compliance with this section.

4. No later than December thirty-first, two thousand twenty-five, the department shall develop and implement an online database of electronic

certified payroll records submitted pursuant to this section. Such database shall be publicly accessible, but not include personally identifiable information. Such database shall be searchable, including each available payroll record subset. In a city with a population in excess of one million, the commissioner shall ensure access to such online database is provided to the fiscal officer in a manner that allows such officer to monitor and enforce the provisions of this section.

5. Within thirty days of the effective date of this section, the mayor of a city with a population in excess of one million shall notify the commissioner that such city elects to develop and implement an online database of electronic certified payroll records submitted pursuant to this section for every contractor and subcontractor working on a public work subject to section two hundred twenty of this article performed by or on behalf of the city. Such database shall be publicly accessible on the city's website and through the department's website, shall not include personally identifiable information and shall comply with all provisions of this chapter. The city comptroller shall have access to such online database in a manner that allows such officer to monitor and enforce the provisions of this section. Where such city comptroller determines that such database does not comply with all provisions of this chapter, or where such city fails to develop such database by December first, two thousand twenty-five, upon notice to the commissioner, all such city agency projects shall be covered by the commissioner's database and such contractors and subcontractors shall furnish records to the commissioner in accordance with this section.