§ 235-e. Duty to provide a written receipt. (a) Upon the receipt of the payment of rent for residential premises in the form of cash, or any instrument other than the personal check of the lessee, it shall be the duty of the lessor, or any agent of the lessor authorized to receive rent, to provide the lessee with a written receipt containing the following:

1. The date;

2. The amount;

3. The identity of the premises and period for which paid; and

4. The signature and title of the person receiving the rent.

(b) A lessee may request, in writing, that a lessor provide a receipt for rent paid by personal check. If such request is made, the lessor, or any agent of the lessor authorized to receive rent, shall provide the lessee with the receipt described in subdivision (a) of this section. Such request shall, unless otherwise specified by the lessee, remain in effect for the duration of such lessee's tenancy. The lessor shall maintain a record of all cash receipts for rent for at least three years.

(c) If a payment of rent is personally transmitted to a lessor, or an agent of a lessor authorized to receive rent, the receipt for such payment shall be issued immediately to a lessee. If a payment of rent is transmitted indirectly to a lessor, or an agent of a lessor authorized to receive rent, a lessee shall be provided with a receipt within fifteen days of such lessor or agent's receipt of a rent payment.

(d) If a lessor, or an agent of a lessor authorized to receive rent, fails to receive payment for rent within five days of the date specified in a lease agreement, such lessor or agent shall send the lessee, by certified mail, a written notice stating the failure to receive such rent payment. The failure of a lessor, or any agent of the lessor authorized to receive rent, to provide a lessee with a written notice of the non-payment of rent may be used as an affirmative defense by such lessee in an eviction proceeding based on the non-payment of rent. Notwithstanding the provisions of this subdivision, a lessor which is a

cooperative housing corporation, other than a cooperative housing corporation subject to the provisions of article two, article four, article five or article eleven of the private housing finance law, may provide for a method of sending notice by mail other than by certified mail, as long as such method of sending notice is provided for in the proprietary lease or occupancy agreement, and the lessee is a dwelling unit owner or shareholder of such cooperative housing corporation.