§ 925-a. Extension of time for collection. 1. Notwithstanding any contrary provision of this chapter, or of any general, special or local law, code or charter, if the final date for collection of taxes, or for the collection of taxes without penalty, or for the collection of taxes at a lesser prescribed penalty interest rate shall fall on a Saturday, Sunday or public holiday, an extension for the collection of taxes shall automatically be in effect until the first business day following such date and the date for paying over taxes shall be extended to the following day.

2. Notwithstanding any provision of law to the contrary, during a state disaster emergency as defined by section twenty of the executive law, the governor may, by executive order issued upon the request of the chief executive officer of a county, city, town, village or school district in the affected area, extend by up to twenty-one days the final date for paying taxes without interest or penalty in such county, city, town, village or school district. If such an extension is granted, and any taxes are not paid by the final date so provided, those taxes shall be subject to the same interest and penalties that would have applied if no extension had been granted.