§ 374-a. Applications and elections; issues due to death. Notwithstanding any other law, rule or regulation to the contrary, in the event a member dies prior to receipt by the comptroller or the retirement system of his or her application for service retirement, disability retirement or a retirement option election form and such application or form was mailed to the comptroller or retirement system by United States postal service first class mail prior to date of death, the application or form shall be deemed filed on the date of mailing, based upon the legible postmark on the envelope. The comptroller shall have the sole authority to determine whether a postmark is legible for the purpose of this section. Provided, however, no such retirement application or option election form shall be deemed filed with the retirement system on the date of mailing unless actually received by the retirement system as a result of such mailing.