

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2026**

No. 73

Introduced by Council Members Gutiérrez, Restler, Joseph, Banks, Louis, Zhuang, Narcisse, Dinowitz, Brewer, Salaam, Hudson and Hanif.

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to reporting on payments to early childhood care and education providers

Be it enacted by the Council as follows:

Section 1. Title 21-A of the administrative code of the city of New York is amended by adding a new chapter 43 to read as follows:

CHAPTER 43

EARLY CHILDHOOD CARE AND EDUCATION REIMBURSEMENTS

§ 21-1015 Early childhood care and education reimbursements. a. Definitions. For the purposes of this section, the following terms have the following meanings:

Annual operating budget. The term “annual operating budget” means the operating budget that the provider is contractually required to submit to the department for review and approval prior to the start of each fiscal year.

Approvable. The term “approvable” means an invoice that meets all contractual requirements for payment.

Contract. The term “contract” means a contract between the department and a provider for early childhood education services.

Contract budget. The term “contract budget” means the overall budget for the contracted services that the provider is contractually required to submit to the department for review and approval prior to the contract’s registration with the comptroller.

Invoice. The term “invoice” means a submission to the department by a provider seeking payment for services rendered under a contract.

Payment. The term “payment” means a payment made by the department to a provider, or an offset against a previous advance or overpayment, which fully satisfies the amount requested in an approvable invoice.

Provider. The term “provider” means a licensed child care provider or family child care network providing early childhood education services, including early childhood special education services, pursuant to a contract with the department.

Registration. The term “registration” means the formal review and approval of a contract by the comptroller, upon which the contract becomes effective for performance and payment.

b. Report. On a quarterly basis, the department shall submit to the mayor and the speaker of the council, and post on the department’s website, a report regarding payments to early childhood care and education providers.

1. The report shall include, for each provider:

(a) The name of the provider;

(b) The contract identification number or tax identification number for each contract;

(c) The total value of each contract;

(d) The zip codes where the provider renders services pursuant to the contract;

(e) The amount the department has paid to the provider as an advance;

(f) Whether the department has approved the provider's annual operating budget, listed as yes or no; and

(g) The amount the department has paid to the provider pursuant to each contract.

2. The report shall also include:

(a) The total number and value of invoices the department has received;

(b) The total number and value of invoices the department has approved;

(c) The total number and value of invoices the department has rejected or returned for revision;

(d) The average number of days between the date that the department receives an approvable invoice and the date that it approves the invoice;

(e) The total number and value of contracts for which the department has issued an advance, and the total value of the advances;

(f) The total number and value of approvable invoices for which the department has not issued payment;

(g) The average number of days between the date that the department determines that an invoice is approvable and the date that the department issues payment on the invoice;

(h) In the quarterly report required pursuant to paragraph 4 of subdivision c of this section, a narrative description of the primary reasons that led to the department rejecting provider annual operating budgets and invoices over the preceding year; and

(i) Any recommendations for improvements in the process.

c. Reporting deadlines. For each year, the department shall submit the quarterly reports required pursuant to subdivision b on the following schedule:

1. For the period beginning January 1 and ending March 31, no later than May 1;

2. For the period beginning April 1 and ending June 30, no later than August 1;

3. *For the period beginning July 1 and ending September 30, no later than November 1; and*
4. *For the period beginning October 1 and ending December 31, no later than February 1 of the following year.*

§ 3. This law takes effect immediately.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of The City of New York, passed by the Council on February 24, 2026 and returned unsigned by the Mayor on March 30, 2026.

MICHAEL M. McSWEENEY, City Clerk, Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 73 of 2026, Council Int. No. 203-A of 2026) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

BRENDA COOKE, Acting Corporation Counsel.