§ 182. Diversion of funds dedicated to public transportation systems to the general fund of the state or to any other purpose, is prohibited. 1. For the purposes of this section, the term "public transportation system" shall mean any public benefit corporation constituting a transportation authority which provides or contracts for the provision of, under joint support arrangements, mass transportation services, or a subsidiary thereof, or any county or city which provides or contracts for the provision of, pursuant to section one hundred nineteen-r of the general municipal law, mass transportation services.

2. The director of the budget shall be prohibited from diverting revenues derived from taxes and fees paid by the public into any fund created by law including, but not limited to sections eighty-eight-a, eighty-nine-c and ninety-two-ff of the state finance law and chapter twenty-five of the laws of two thousand nine for the purpose of funding public transportation systems into the general fund of the state or into any other fund maintained for the support of another governmental purpose. No diversion of funds can occur contrary to this section by an administrative act of the director of the budget or any other person in the executive branch.

3. If any diversion of funds occurs by passage of legislation during a regular or extraordinary session of the legislature, the director of the budget shall create and include with the budget or legislation diverting funds, a diversion impact statement which shall include the following information:

(a) The amount of the diversion from dedicated mass transit funds;

(b) The amount diverted from each fund;

(c) The amount diverted expressed as current monthly transit fares;

(d) The cumulative amount of diversion from dedicated mass transit funds during the preceding five years;

(e) The date or dates when the diversion is to occur; and

(f) A detailed estimate of the impact of diversion from dedicated mass transit funds will have on the level of public transportation system service, maintenance, security, and the current capital program.