§ 378-a. Emergency service permits. 1. The authority is hereby authorized and directed to issue refunds for tolls incurred by ambulances or fire vehicles engaged in an emergency operation, or, at the option of the authority, to issue emergency services permits for use by ambulances and fire vehicles which shall provide for travel at no charge between interchanges and barriers while such vehicles are engaged in an emergency operation. For purposes of this section, the term "ambulance" shall have the same meaning as such term is defined by section one hundred-b of the vehicle and traffic law, the term "fire vehicle" shall have the same meaning as such term is defined by section one hundred fifteen-a of the vehicle and traffic law, and the term "emergency operation" shall have the same meaning as such term is defined by section one hundred fourteen-b of the vehicle and traffic law. In any rules and regulations promulgated for the implementation of this section, the authority may establish the type of documentation or other proof satisfactory to the authority that an ambulance or fire vehicle was engaged in an emergency operation at the time a toll was incurred.

2. If, upon the completion of an audit conducted by a certified public accountant selected by the authority, the authority can demonstrate that the issuance of refunds or permits as authorized in subdivision one of this section causes a significant loss of revenue to the authority, the authority is authorized, pursuant to a resolution of the board, to offer such refunds or permits at a discount of the cash cost per mile; provided, however, that, prior to such board resolution, the authority shall hold at least two public hearings, at a time and location which will, to the extent practicable, maximize the participation of the general public.