In r10587 were introduced cross project subtasks, you can select project of subtask based on system setting.
In r17217 were introduced selection project and its subprojects on new issue form. Basically it shows on new issue form subprojects without taking into account setting for cross-project subtasks. So, even though subtask may have any project form will show only current project and its subprojects or vice versa subtasks' project is disabled and nevertheless form will show subprojects.

Related patch fixes this behaviour. New issue form will show projects based on system setting if parent_issue_id field is present so user can't select inappropriate project.