§ 113. Filing of pari-mutuel tax returns or reports by electronic means. Every corporation or association authorized by this chapter to conduct pari-mutuel betting on horse races shall file in a timely manner pari-mutuel tax returns or other reports relating to such activity in such form and by such means, including electronic means, as may be prescribed by the commission or the commissioner of taxation and finance, as the case may be in accordance with the provisions of this chapter.