§ 114. Practice and procedure. The provisions of article twenty-seven of the tax law, except sections one thousand eighty-five and one thousand ninety-seven, shall apply to the provisions of this chapter in the same manner and with the same force and effect as if the language of such article had been incorporated in full into this chapter and had expressly referred to the admission taxes, pari-mutuel revenue taxes, the franchise fee on a franchised corporation and unpaid money due on account of pari-mutuel tickets not presented, administered by the commissioner of taxation and finance, under this chapter, with such modifications as may be necessary in order to adapt the language of such provisions to such taxes, fee and unpaid money due, except to the extent that any provision of such article is either inconsistent with a provision of this chapter or is not relevant to this chapter.