§ 304. Right to hold harness race meetings and races. Any corporation formed under the provisions of sections two hundred twenty-two through seven hundred five of this chapter, and any corporation or association which shall have conducted harness horse race meetings during two years prior to March thirty-first, nineteen hundred forty, and any town or county fair association or other fair association shall have the power and the right to hold one or more harness horse race meetings in each year and to hold, maintain and conduct harness races at such meetings. At such harness race meetings the corporation or association, or the owners of horses engaged in such races, or others who are not participants in the race, may contribute purses, prizes, premiums or stakes to be contested for, but no person or persons other than the owner or owners of a horse or horses contesting in a race shall have any pecuniary interest in a purse, prize, premium or stake contested for in such race, or be entitled to or receive any portion thereof after such race is finished, and the whole of such purse, prize, premium or stake shall be allotted in accordance with the terms and conditions of such race. Such meeting shall not be held except during the period extending from the first day of January to the thirty-first day of December inclusive in each year. In counties having a population of two hundred fifty thousand or less, the commission may, however, permit the holding of one or more harness horse race meetings and the conduct of harness races at such meetings on a day or days not during such period if the commission is satisfied that a special occasion makes the holding of such meetings and the conduct of such races on such day or days proper or necessary; but in no event shall such meetings or races be held or conducted on the twenty-fifth day of December. Such power and right, however, shall not include the right to conduct pari-mutuel betting at such harness horse race meetings except pursuant to license granted by the commission pursuant to sections two hundred twenty-two through seven hundred five of this chapter.

§ 45. Section 305 of the racing, pari-mutuel wagering and breeding law is amended to read as follows:

§ 305. Pari-mutuel betting at harness races. No more than eight corporations or associations shall be licensed by the commission in any one year to conduct a pari-mutuel meet or meets. Said pari-mutuel betting conducted at such meetings shall be under the general

supervision and control of the commission which shall make rules regulating the conduct of such pari-mutuel betting in accordance with the provisions of sections two hundred twenty-two through seven hundred five of this chapter. The department of taxation and finance is charged with the financial administration of pari-mutuel betting as prescribed in this article and as supplemented by the rules and regulations of the commission. The department of taxation and finance shall have authority to prescribe the forms and the system of accounting to be employed, and through its representatives shall at all times have power of access to and examination of any equipment relating to such betting.