§ 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.