§ 316. Books and records of pari-mutuel betting. Every corporation or association conducting a harness horse race meeting at which pari-mutuel betting is authorized shall keep its books and records so as to clearly show by a separate record the total amount of money contributed to every pari-mutuel pool including daily double pools, if any. The state tax commission or its duly authorized representatives shall at all reasonable times have access to all such books and records for the purpose of examining and checking the same and ascertaining whether or not the proper amount or amounts due to this state are being paid by such licensed corporation or association.