§ 328. Disposition of unpaid money due on account of pari-mutuel tickets not presented. The sum held by any corporation or association authorized to conduct pari-mutuel betting for payment of outstanding winning pari-mutuel tickets and for refunding the price of pari-mutuel tickets shall be retained by such corporation or association for such purposes until April first of the succeeding year; provided, however, that ninety-five per centum of such sum remaining unclaimed as of the last day of February of such year shall be paid to the state tax commission by March fifteenth. On April tenth, the balance of such sum remaining unclaimed and any other unclaimed amount received in the course of conducting pari-mutuel betting shall be paid to the state tax commission. A penalty of five per centum and interest at the rate of one per centum per month from the due date to the date of payment of the unclaimed balance due March fifteenth or April tenth, as the case may be, shall be payable in case such balance is not paid when due. Such amounts, interest and penalties when collected shall be paid by the state tax commission into the general fund of the state treasury.