

**ACTS, 1985. – Chaps. 453, 454.**

chapter two hundred and fifty-five, or when said vehicles have been stolen or misappropriated and their removal from public ways have been ordered by police or other public authority, pursuant to section twenty-nine A of chapter two hundred and sixty-six, or in any other situation where motor vehicles have been involuntarily towed or transported by order of police or other public authority and maximum storage charges are not specifically regulated by law.

The maximum rate established herein, shall apply only to lighted, outside, motor vehicle storage facilities enclosed by a secure fence at least six feet in height. Other outdoor storage facilities shall be entitled to a maximum storage rate of only one-half that established above.

The motor vehicle storage facility shall have a lien for its proper transportation and storage charges due them for the towing and storage of motor vehicles, pursuant to this section. Nothing contained in this section shall in any way affect the liability of said motor vehicle storage facilities.

Approved October 31, 1985.

---

**Chapter 453. AN ACT RELATIVE TO APPLICATION FOR CERTAIN TAX REFUNDS.**

Be it enacted, etc., as follows:

**SECTION 1.** Section 36 of chapter 62C of the General Laws, as appearing in the 1984 Official Edition, is hereby amended by adding the following paragraph:-

An application for refund of an overpayment of any tax where no return is required to be filed shall be made by the taxpayer within two years from the time such tax was paid.

**SECTION 2.** This act shall apply to returns required to be filed on or after July first, nineteen hundred and eighty-five.

Approved October 31, 1985.

---

**Chapter 454. AN ACT FURTHER REGULATING THE MANNER IN WHICH FIDUCIARIES MAY HOLD SECURITIES.**

Be it enacted, etc., as follows:

Chapter 203 of the General Laws, as appearing in the 1984 Official Edition, is hereby amended by inserting after section 14A the following section:-

**Section 14B.** (a) Unless expressly limited by the governing instrument, a fiduciary, as defined in paragraph (b), shall have the powers specified in paragraph (c) with respect to securities held by the fiduciary in a fiduciary capacity. This power shall be in addition to all other powers