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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.

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**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.

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**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

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which such fiduciary shall have pursuant to applicable law or the governing instrument.

(b) For purposes of this section, a fiduciary shall include an executor, administrator of an estate or administrator with the will annexed, trustee, guardian, conservator, or custodian pursuant to chapter two hundred and one A; provided, however, that said fiduciary may be permanent or temporary; and provided, further, that court appointment of said fiduciary is not required.

(c) A fiduciary, acting directly or through an agent or custodian, shall, with respect to securities represented by certificates or uncertificated securities as described in clause (4), have the following powers:–

(1) to register, hold or deposit securities in a manner such that, without certification as to ownership attached, certificates representing securities of the same class of the same issuer are held in bulk, including, to the extent feasible, the merging of certificates of large denomination;

(2) to register, hold or deposit securities in the name of a partnership or corporate nominee of the fiduciary or of the agent or custodian of the fiduciary, including, but not limited to, in the name of a nominee of a depository or clearing corporation described in clause (3);

(3) to register, hold or deposit securities in a securities depository, or in a clearing corporation, as defined in section 8–102 of chapter one hundred and six, in a manner such that ownership of, or other interests in, securities may be transferred by bookkeeping entry on the books of the depository or clearing corporation without physical delivery of certificates representing such securities;

(4) to register, hold or deposit securities in the form of uncertificated securities, as defined in section 8–102 of chapter one hundred and six; and

(5) to register, hold or deposit with any federal reserve bank any securities the principal and interest of which the United States or any department, agency or instrumentality thereof has agreed to pay, or has guaranteed payment, in a manner such that ownership of, or other interests in, securities may be transferred by bookkeeping entry of such federal reserve bank without actual issue or physical delivery of certificates representing such securities.

(d) A fiduciary registering, holding or depositing securities in any manner provided in paragraph (c) shall maintain at all times adequate records showing the ownership of such securities, and shall segregate the securities from such fiduciary's own assets.

(e) The fiduciary shall on demand by any court or interested party certify in writing as to the securities registered, held or deposited by the fiduciary as of any date. Any court or any interested party may rely on such written certification by the fiduciary as proof of the fiduciary's ownership of the securities as of the date indicated. The fiduciary, in preparing and making such certification, may rely on a written certification with respect to the securities provided by any agent or custodian holding, directly or indirectly, the securities for the account of the fiduciary and on a written certification of the issuer sent to the fiduciary or the agent or custodian of the fiduciary as the registered owner of uncertificated securities as proof of ownership of such

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uncertificated securities. The fiduciary shall hold harmless any such interested party for loss resulting from reliance upon such certification issued by the fiduciary. For purposes of this paragraph, an interested party shall mean a co-fiduciary or beneficiary or the attorney, legal representative or guardian ad litem of any co-fiduciary or beneficiary.

Approved October 31, 1985.

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**Chapter 455. AN ACT FURTHER REGULATING THE DISPOSAL AND RESTRAINING OF VICIOUS DOGS.**

Be it enacted, etc., as follows:

Section 157 of chapter 140 of the General Laws, as appearing in the 1984 Official Edition, is hereby amended by inserting after the word "offense", in line 26, the words:– , or by imprisonment for not more than thirty days, for the first offense and not more than sixty days for a second or subsequent offense, or both.

Approved October 31, 1985.

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**Chapter 456. AN ACT GRANTING THE CONSENT OF THE COMMONWEALTH TO THE ACQUISITION BY THE UNITED STATES OF CERTAIN LAND FOR USE IN CONNECTION WITH A MILITARY RESERVATION KNOWN AS HANSCOM AIR FORCE BASE AND GRANTING AND CEDING JURISDICTION OVER SUCH LAND.**

Be it enacted, etc., as follows:

**SECTION 1.** The consent of the commonwealth is hereby granted pursuant to Article 1, Section eight, Clause Seventeen of the Constitution of the United States to the acquisition by the United States, for use as a military reservation and related purposes, of a certain parcel of land situated in the town of Lincoln, bounded and described as follows:

Beginning at a point in the southeasterly corner of said parcel said point being a National Park Service (NPS) disk set in a stone wall along a property line between land owned by the United States Government (Department of Air Force) and land of the United States Government (Department of the Interior), said point being at coordinates N528, 185.33 E659, 323.22 in the Massachusetts State Plane Coordinate System; proceeding thence from said disk N 86° 12' 45" W, 314.95 feet along land of the Department of the Interior on the South and land of the United States Air Force on the North, to a point; thence continuing along the boundary line between said lands the following nine (9) courses:

- (1) N 08° 05' 43" E, 24.59 feet;
- (2) S 89° 26' 07" W, 168.24 feet;