§ 8006. Premiums on undertakings by fiduciaries. A receiver, assignee, guardian, trustee, committee, conservator or person appointed under section one hundred eleven of the real property law or under section twenty of the personal property law, required by law to give an undertaking as such, may include as a part of his necessary expenses such reasonable sum, not exceeding one per cent per annum upon the amount of such undertaking paid his surety thereon, as the court appointing him shall allow.