minutes following the closing hours prescribed in this section except that any restaurant, hotel or private club holding a beer, wine or other alcoholic beverage license as provided in §§ 20 (h-2), 14 (g) (1), 13 (h), 14 (g) (2) and 19 (f-2) of Article 2B may serve those alcoholic beverages during the hours of 12 noon and 2 2'clock a.m. on the day following. Whenever New Year's Eve falls on a Sunday those licensees may open at 12:00 noon and close at two hours past midnight as noted in §§ 89 and 90 of this article.

102.

(c) The privileges conferred by a Class B, beer, wine and liquor license (on-sale—generally) may be exercised from 9 o'clock a.m. on any day to 1 o'clock a.m. on the day following, except that no sale shall be made on Sunday between the hours of 1 o'clock a.m. and [to] 11 o'clock a.m.

142.

Every manufacturer or wholesaler engaged in business of selling or delivering wines and liquors shall file with the Comptroller a bond in the minimum penalty of \$5,000. Such a bond shall be in such form as may be approved by the Comptroller, shall be executed by a surety company duly authorized to do business in this State, and shall be conditioned upon the payment of all taxes, penalties and interest imposed by this article upon the sale or delivery of wines and liquors, generally upon the faithful compliance with provisions of this article. A manufacturer, wholesaler or dispensary shall file a bond in the same manner and form in an amount double the amount of its largest monthly tax liability in the [proceeding] PRECEDING calendar year less \$5,000. In the event that this information for a calendar year is not available or cannot be made the amount of the bond shall be set by the Comptroller. Pursuant to the provision of § 138 of this article, if certificates or stamps denoting the amount of taxes on alcoholic beverages except beer and wine are furnished by the Comptroller, any manufacturer. dispensary or wholesaler receiving stamps or certificates shall be responsible for and held accountable to pay the tax value for any loss or unverified destruction. Comptroller may limit the disbursement of excessive amounts of stamps or certificates, may require proof of and may promulgate such regulations as may be necessary to insure adequate availability of stamps and certificates to prevent any abuse.

155.

(c) In Anne Arundel County the chairman of the