

1934—Act Mar. 2, 1934, repealed so much of former provisions of twentieth paragraph of this section making it unlawful to import, manufacture, sell or give away, or to expose for sale or gift any intoxicating liquors. The penalty formerly contained in such paragraph, related only to violation of such provisions.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1950 AMENDMENT

Amendment by act July 3, 1950, effective July 25, 1952, the date the Constitution of Puerto Rico became effective, see Effective Date of Repeal note set out under section 732 of this title.

#### § 738. Free interchange of merchandise with United States

All merchandise and articles coming into the United States from Puerto Rico and coming into Puerto Rico from the United States shall be entered at the several ports of entry free of duty and in no event shall any tariff duties be collected on said merchandise or articles.

(Apr. 12, 1900, ch. 191, § 3, 31 Stat. 77; May 17, 1932, ch. 190, 47 Stat. 158.)

#### Editorial Notes

##### CODIFICATION

Act Apr. 12, 1900, § 3, as originally enacted, imposed tariff duties, amounting to 15 per centum of the duties on like articles imported from foreign countries, on all articles of merchandise coming into the United States from Porto Rico and vice versa. Merchandise and articles except coffee, not dutiable under United States' tariff laws, and merchandise or articles entered in Porto Rico free of duty under orders theretofore made by the Secretary of War, were to be admitted from the United States free of duty, all laws or parts of laws to the contrary, notwithstanding. However, all of the aforesaid tariff duties were to cease, and the provisions in the text were to become operative, whenever the local legislative assembly should put into operation a system of local taxation, and the President should make proclamation thereof. In no event were those duties to be collected after March 1, 1902. In accordance with the aforesaid provision President McKinley issued his proclamation July 25, 1901, 32 Stat. 1983.

Section 3 also contained provisions relating to a tax on merchandise of Porto Rican manufacture equal to the internal-revenue tax imposed in the United States, and on merchandise of United States manufacture coming into Porto Rico, a tax equal to the internal-revenue tax imposed in Porto Rico upon like articles of Porto Rican manufacture which are contained in sections 7652 and 7653 of Title 26, Internal Revenue Code.

Section was not enacted as part of the Puerto Rican Federal Relations Act which comprises this chapter.

#### Statutory Notes and Related Subsidiaries

##### CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of this title.

#### § 739. Duties on foreign imports; books and pamphlets in English language

The same tariffs, customs, and duties shall be levied, collected, and paid upon all articles imported into Puerto Rico from ports other than those of the United States which are required by law to be collected upon articles imported into the United States from foreign countries. All books and pamphlets printed in the English lan-

guage shall be admitted into Puerto Rico free of duty when imported from the United States.

(Apr. 12, 1900, ch. 191, § 2, 31 Stat. 77; Aug. 5, 1909, ch. 6, § 1, 36 Stat. 71, 74; May 17, 1932, ch. 190, 47 Stat. 158.)

#### Editorial Notes

##### CODIFICATION

Section was not enacted as part of the Puerto Rican Federal Relations Act which comprises this chapter.

##### AMENDMENTS

1909—Act Aug. 5, 1909, placed coffee in the bean or ground, imported into Puerto Rico, formerly subject to a duty of 5 cents, on the duty free list.

#### Statutory Notes and Related Subsidiaries

##### CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of this title.

#### § 740. Duties and taxes to constitute fund for benefit of Puerto Rico; ports of entry

The duties and taxes collected in Puerto Rico in pursuance of the provisions of this Act, less the cost of collecting the same, and the gross amount of all collections of duties and taxes in the United States upon articles of merchandise coming from Puerto Rico, shall be paid into the treasury of Puerto Rico to be expended as required by law for the government and benefit thereof, and the Secretary of the Treasury shall designate the several ports and subports of entry in Puerto Rico and shall make such rules and regulations and appoint such agents as may be necessary to collect the duties and taxes authorized to be levied, collected, and paid in Puerto Rico by the provisions of this Act, and he shall fix the compensation and provide for the payment thereof of all such officers, agents, and assistants as he may find it necessary to employ to carry out the provisions of law.

(Apr. 12, 1900, ch. 191, § 4, 31 Stat. 78; May 17, 1932, ch. 190, 47 Stat. 158.)

#### Editorial Notes

##### REFERENCES IN TEXT

This Act, referred to in text, means act Apr. 12, 1900, ch. 191, 31 Stat. 77, popularly known as the Foraker Act, which, insofar as is classified to the Code, enacted sections 733, 736, 738 to 740, 743, 744, 755, 864, and 866 of this title and amended sections 1 and 11 of former Title 11, Bankruptcy. For complete classification of this Act to the Code, see Tables.

##### CODIFICATION

Additional provisions of act Apr. 12, 1900, § 4, directing the payment of duties and taxes into a separate fund in the Treasury of the United States until the organization of a local civil government, have been omitted.

Section was not enacted as part of the Puerto Rican Federal Relations Act which comprises this chapter.

#### Statutory Notes and Related Subsidiaries

##### CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of this title.

## EXPENDITURES FOR GOVERNMENTAL AND PUBLIC PURPOSES

The amount of customs revenue received by the United States on importations from Puerto Rico since its evacuation by the Spanish forces together with all that should thereafter be collected under the existing law were placed at the disposal of the President to be used for governmental and public purposes in Puerto Rico, by act Mar. 24, 1900, ch. 91, 31 Stat. 51.

**Executive Documents**

## TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise of Bureau of Customs of Department of the Treasury to which appointments were required to be made by President with advice and consent of Senate ordered abolished, with such offices to be terminated not later than December 31, 1966, by Reorg. Plan No. 1, of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out in the Appendix to Title 5, Government Organization and Employees. All functions of offices eliminated were already vested in Secretary of the Treasury by Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5.

**§ 741. Export duties, taxes, etc.; bonds to anticipate revenues**

No export duties shall be levied or collected on exports from Puerto Rico, but taxes and assessments on property, income taxes, internal revenue, and license fees, and royalties for franchises, privileges, and concessions may be imposed for the purposes of the insular and municipal governments, respectively, as may be provided and defined by the Legislature of Puerto Rico; and when necessary to anticipate taxes and revenues, bonds and other obligations may be issued by Puerto Rico or any municipal government therein as may be provided by law, and to protect the public credit.

(Mar. 2, 1917, ch. 145, § 3, 39 Stat. 953; Feb. 3, 1921, ch. 34, § 2, 41 Stat. 1096; Mar. 4, 1927, ch. 503, § 1, 44 Stat. 1418; Aug. 26, 1937, ch. 831, 50 Stat. 843.)

**Editorial Notes**

## CODIFICATION

Section is comprised of first part of section 3 of act Mar. 2, 1917, down to the proviso clause. The remainder of section 3 is classified to sections 741a and 745 of this title.

## PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Apr. 12, 1900, ch. 191, § 38, 31 Stat. 86.

## AMENDMENTS

1937—Act Aug. 26, 1937, reenacted section without substantive change.

1927—Act Mar. 4, 1927, inserted imposition of income taxes.

1921—Act Feb. 3, 1921, reenacted section without change.

**§ 741a. Internal-revenue taxes; levy and collection; discrimination**

The internal-revenue taxes levied by the Legislature of Puerto Rico in pursuance of the authority granted by this chapter on articles, goods, wares, or merchandise may be levied and collected as such legislature may direct, on the

articles subject to said tax, as soon as the same are manufactured, sold, used, or brought into the island: *Provided*, That no discrimination be made between the articles imported from the United States or foreign countries and similar articles produced or manufactured in Puerto Rico. The officials of the Customs and Postal Services of the United States are directed to assist the appropriate officials of the Puerto Rican government in the collection of these taxes.

(Mar. 2, 1917, ch. 145, § 3, 39 Stat. 953; Mar. 4, 1927, ch. 503, § 1, 44 Stat. 1418; Aug. 26, 1937, ch. 831, 50 Stat. 844.)

**Editorial Notes**

## REFERENCES IN TEXT

This chapter, referred to in text, was in the original "this Act", meaning act Mar. 2, 1917, ch. 145, 39 Stat. 951, known as the Puerto Rican Federal Relations Act and also popularly known as the Jones Act, which is classified principally to the chapter. For complete classification of this Act to the Code, see Short Title note set out under section 731 of this title and Tables.

## CODIFICATION

Section is comprised of last part of section 3 of act Mar. 2, 1917, as added by act Mar. 4, 1927. The first two parts are classified to sections 741 and 745 of this title.

## AMENDMENTS

1937—Act Aug. 26, 1937, reenacted section without substantive change.

**§ 742. Acknowledgment of deeds**

Deeds and other instruments affecting land situate in the District of Columbia, or any other territory or possession of the United States, may be acknowledged in Puerto Rico before any notary public appointed therein by proper authority, or any officer therein who has ex officio the powers of a notary public. The certificate by such notary shall be accompanied by the certificate of the executive secretary of Puerto Rico to the effect that the notary taking such acknowledgment is in fact such notarial officer.

(Mar. 2, 1917, ch. 145, § 54, 39 Stat. 968; May 17, 1932, ch. 190, 47 Stat. 158.)

**Editorial Notes**

## PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Mar. 22, 1902, ch. 273, 32 Stat. 88, except that that act required the certificate of the attorney general of Puerto Rico, rather than of the executive secretary of Puerto Rico as required by this section.

**Statutory Notes and Related Subsidiaries**

## CHANGE OF NAME

"Puerto Rico" substituted in text for "Porto Rico" pursuant to act May 17, 1932, which is classified to section 731a of this title.

**§ 743. Repealed. July 1, 1944, ch. 373, title XIII, § 1313, 58 Stat. 714**

Section, acts Apr. 12, 1900, ch. 191, § 10, 31 Stat. 80; Aug. 14, 1912, ch. 288, 37 Stat. 309; May 17, 1932, ch. 190, 47 Stat. 158, provided for quarantine stations in Puerto Rico. See section 267 of Title 42, The Public Health and Welfare.