in accordance with the provisions of the treaty of peace between the United States and Spain entered into on the 11th day of April 1899; and they, together with such citizens of the United States as may reside in Puerto Rico, shall constitute a body politic under the name of the People of Puerto Rico, with governmental powers as hereinafter conferred, and with power to sue and be sued as such.

(Apr. 12, 1900, ch. 191, §7, 31 Stat. 79; May 17, 1932, ch. 190, 47 Stat. 158.)

<div align="center">CODIFICATION</div>

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

<div align="center">CHANGE OF NAME</div>

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

§ 733a. Citizens; residence in island of citizens of United States

All citizens of the United States who have resided or who shall after March 4, 1927, reside in the island for one year shall be citizens of Puerto Rico.

(Mar. 2, 1917, ch. 145, §5a, as added Mar. 4, 1927, ch. 503, §2, 44 Stat. 1418; amended May 17, 1932, ch. 190, 47 Stat. 158.)

<div align="center">CODIFICATION</div>

Section was formerly classified to section 5a of Title 8, Aliens and Nationality.

<div align="center">CHANGE OF NAME</div>

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

§ 733a–1. Repealed. June 27, 1952, ch. 477, title IV, § 403(a)(14), 66 Stat. 279

Section, act Mar. 2, 1917, ch. 145, §5b, as added June 25, 1948, ch. 649, 62 Stat. 1015, related to nonapplication of section 804(c) of Title 8, Aliens and Nationality.

§ 733b. Omitted

<div align="center">CODIFICATION</div>

Prior to the enactment of the Nationality Act of 1940, act Oct. 14, 1940, ch. 876, 54 Stat. 1137, this section, act Mar. 2, 1917, ch. 145, §5b, as added June 27, 1934, ch. 845, 48 Stat. 1245, provided as follows: ''All persons born in Puerto Rico on or after April 11, 1899 (whether before or after June 27, 1934) and not citizens, subjects, or nationals of any foreign power, are hereby declared to be citizens of the United States: *Provided*, That this section shall not be construed as depriving any person, native of Puerto Rico, of his or her American citizenship heretofore otherwise lawfully acquired by such person; or to extend such citizenship to persons who shall have renounced or lost it under the treaties and/or laws of the United States or who are now residing permanently abroad and are citizens or subjects of a foreign country: *And provided further*, That any woman, native of Puerto Rico and permanently residing therein, who, prior to March 2, 1917, had lost her American nationality by reason of her marriage to an alien eligible to citizenship, or by reason of the loss of the United States citizenship by her husband, may be naturalized under the provisions of section 369 of title 8.''

The second proviso thereof was repealed by section 504 of the Nationality Act of 1940. Provisions relating to citizenship of persons born in Puerto Rico, are contained in section 1402 of Title 8, Aliens and Nationality.

§ 734. United States laws extended to Puerto Rico; internal revenue receipts covered into treasury

The statutory laws of the United States not locally inapplicable, except as hereinbefore or hereinafter otherwise provided, shall have the same force and effect in Puerto Rico as in the United States, except the internal revenue laws other than those contained in the Philippine Trade Act of 1946 [22 U.S.C. 1251 et seq.] or the Philippine Trade Agreement Revision Act of 1955 [22 U.S.C. 1371 et seq.]: *Provided, however*, That after May 1, 1946, all taxes collected under the internal revenue laws of the United States on articles produced in Puerto Rico and transported to the United States, or consumed in the island shall be covered into the treasury of Puerto Rico.

(Mar. 2, 1917, ch. 145, §9, 39 Stat. 954; May 17, 1932, ch. 190, 47 Stat. 158; Apr. 30, 1946, ch. 244, title V, §513, 60 Stat. 158; Aug. 1, 1955, ch. 438, title III, §308, 69 Stat. 427.)

<div align="center">REFERENCES IN TEXT</div>

The Philippine Trade Act of 1946, referred to in text, is act Apr. 30, 1946, ch. 244, 60 Stat. 141, as amended, which is classified principally to subchapters I to IV (§1251 et seq.) of chapter 15 of Title 22, Foreign Relations and Intercourse. For complete classification of this Act to the Code, see Short Title note set out under section 1354 of Title 22 and Tables.

The Philippine Trade Agreement Revision Act of 1955, referred to in text, is act Aug. 1, 1955, ch. 438, 69 Stat. 413, which is classified generally to subchapter IV–A (§1371 et seq.) of chapter 15 of Title 22. For complete classification of this Act to the Code, see Short Title note set out under section 1373 of Title 22 and Tables.

The internal revenue laws of the United States, referred to in text, are classified generally to Title 26, Internal Revenue Code.

<div align="center">PRIOR PROVISIONS</div>

Provisions similar to those in this section were contained in act Apr. 12, 1900, ch. 191, §14, 31 Stat. 80, except that the words ''which, in view of the provisions of section three, shall not have force and effect in Porto Rico'' were contained in lieu of the proviso. As to section 3 of act Apr. 12, 1900, see section 738 of this title and notes thereunder.

<div align="center">AMENDMENTS</div>

1955—Act Aug. 1, 1955, inserted ''or the Philippine Trade Agreement Revision Act of 1955''.

1946—Act Apr. 30, 1946, inserted ''other than those contained in the Philippine Trade Act of 1946''.

<div align="center">CHANGE OF NAME</div>

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

<div align="center">EFFECTIVE DATE OF 1955 AMENDMENT</div>

Amendment by act Aug. 1, 1955, effective Jan. 1, 1956, see section 301(b) of act Aug. 1, 1955, set out as an Effective Date note under section 1373 of Title 22, Foreign Relations and Intercourse.

<div align="center">EFFECTIVE DATE OF 1946 AMENDMENT</div>

Amendment by act Apr. 30, 1946, effective on day after date of its enactment, Apr. 30, 1946, see section 512 of act Apr. 30, 1946, set out as an Effective Date note under section 1354 of Title 22, Foreign Relations and Intercourse.