

## 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.

## 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.)

## REFERENCES IN TEXT

This Act, referred to in text, means act Apr. 12, 1900, ch. 191, 31 Stat. 77, as amended, 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.

## 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.

## 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.

## 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.

**§ 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.)

## 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.)

## 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, as amended, 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.)

#### 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.

#### 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.

#### RENUMBERING OF REPEALING ACT

Title XIII, §1313, formerly title VI, §611, of act July 1, 1944, which repealed this section, was renumbered title VII, §711, by act Aug. 13, 1946, ch. 958, §5, 60 Stat. 1049; §713, by act Feb. 28, 1948, ch. 83, §9(b), 62 Stat. 47; title VIII, §813, by act July 30, 1956, ch. 779, §3(b), 70 Stat. 721; title IX, §913, by Pub. L. 88-581, §4(b), Sept. 4, 1964, 78 Stat. 919; title X, §1013, by Pub. L. 89-239, §3(b), Oct. 6, 1965, 79 Stat. 931; title XI, §1113, by Pub. L. 91-572, §6(b), Dec. 24, 1970, 84 Stat. 1506; title XII, §1213, by Pub. L. 92-294, §3(b), May 16, 1972, 86 Stat. 137; title XIII, §1313, by Pub. L. 93-154, §2(b)(2), Nov. 16, 1973, 87 Stat. 604, and was repealed by Pub. L. 93-222, §7(b), Dec. 29, 1973, 87 Stat. 936.

### § 744. Coasting trade laws

The coasting trade between Puerto Rico and the United States shall be regulated in accordance with the provisions of law applicable to such trade between any two great coasting districts of the United States.

(Apr. 12, 1900, ch. 191, §9, 31 Stat. 79; May 17, 1932, ch. 190, 47 Stat. 158.)

#### CODIFICATION

Additional provisions of section 9 of act Apr. 12, 1900, authorizing the making of regulations for the nationalization of all vessels owned by inhabitants of Puerto Rico on April 11, 1889, and which continued to be so owned up to the date of that nationalization and for the admission of the same to all the benefits of the coasting trade of the United States, have been omitted.

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

#### 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.

### § 745. Tax exempt bonds

All bonds issued by the Government of Puerto Rico, or by its authority, shall be exempt from taxation by the Government of the United States, or by the Government of Puerto Rico or of any political or municipal subdivision thereof, or by any State, Territory, or possession, or by any county, municipality, or other municipal subdivision of any State, Territory, or possession of the United States, or by the District of Columbia.

(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. 844; Aug. 17, 1950, ch. 731, 64 Stat. 458; Pub. L. 87-121, §1, Aug. 3, 1961, 75 Stat. 245.)

#### CODIFICATION

Section is comprised of second part of section 3 of act Mar. 2, 1917, commencing with proviso clause. The first and last parts of section 3 are classified to sections 741 and 741a, respectively, 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

1961—Pub. L. 87-121 struck out “no public indebtedness of Puerto Rico and the municipalities of San Juan, Ponce, Arecibo, Rio Piedras, and Mayaguez shall be allowed in excess of 10 per centum of the aggregate tax valuation of its property, and no public indebtedness of any other subdivision or municipality of Puerto Rico shall hereafter be allowed in excess of 5 per centum of the aggregate tax valuation of the property in any such subdivision or municipality,” before “All bonds issued” and also struck out “In computing the indebtedness of the people of Puerto Rico, municipal bonds for the payment of interest and principal of which the good faith of the people of Puerto Rico has heretofore been pledged and bonds issued by the people of Puerto Rico secured by bonds to an equivalent amount of bonds of municipal corporations or school boards of Puerto Rico shall not be counted but all bonds hereafter issued by any municipality or subdivision within the 5 per centum hereby authorized for which the good faith of the people of Puerto Rico is pledged shall be counted” after “District of Columbia”.

1950—Act Aug. 17, 1950, made section applicable to municipalities of Arecibo and Rio Piedras.

1937—Act Aug. 26, 1937, made section applicable to municipality of Mayaguez and substituted “August 26, 1937” for “March 4, 1927” wherever appearing.

1927—Act Mar. 4, 1927, made section applicable to municipalities of San Juan and Ponce, limited public indebtedness of other subdivisions or municipalities of Puerto Rico to 5 per centum, and inserted in last sentence two clauses, the first relating to the non-inclu-