
User Fee/User Charge

A fee assessed to users for goods or services provided by the federal government. User fees generally apply to federal programs or activities that provide special benefits to identifiable recipients above and beyond what is normally available to the public. User fees are normally related to the cost of the goods or services provided. Once collected, they must be deposited into the general fund of the Treasury, unless the agency has specific authority to deposit the fees into a special fund of the Treasury. An agency may not obligate against fees collected without specific statutory authority. An example of a user fee is a fee for entering a national park.

From an economic point of view, user fees may also be collected through a tax such as an excise tax. Since these collections result from the government's sovereign powers, the proceeds are recorded as governmental receipts, not as offsetting receipts or offsetting collections.

In the narrow budgetary sense, a toll for the use of a highway is considered a user fee because it is related to the specific use of a particular section of highway. Such a fee would be counted as an offsetting receipt or collection and might be available for use by the agency. Alternatively, highway excise taxes on gasoline are considered a form of user charge in the economic sense, but since the tax must be paid regardless of how the gasoline is used and since it is not directly linked with the provision of the specific service, it is considered a tax and is recorded as a governmental receipt in the budget. (*See also* Offsetting Collections *under* Collections; Tax.)



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Views and Estimates Report

A report that the Congressional Budget Act of 1974 requires each House and Senate committee with jurisdiction over federal programs to submit to its respective budget committees each year within 6 weeks of the submission of the President's budget, in advance of the House and Senate Budget Committees' drafting of a concurrent resolution on the budget. Each report contains a committee's comments or recommendations on budgetary matters within its jurisdiction. (*See also* Concurrent Resolution on the Budget.)