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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Legislative Budget
Office

H.B. 66
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Merrin

Jeff Hobday, Attorney

Summary

- Allows restitution to be granted as part of a criminal sentence for accounting and auditing costs incurred to determine the extent of a victim's loss by expanding the definition of economic loss.
- Limits the amount of restitution for accounting or auditing costs to a reasonable amount that does not exceed the value of property or services stolen or damaged as a result of the crime.

Detailed Analysis

The bill enacts the Theft Victims' Restitution Act¹ to allow restitution for the cost of accounting or auditing done to determine the extent of a crime victim's economic loss. Under existing law, unchanged by the bill, a crime victim may receive restitution based on economic loss that was a direct and proximate result of an offense.² Current law includes within the definition of economic loss any loss of income due to lost time at work because of injury, and any property loss, medical cost, or funeral expense incurred as a result of the crime. Noneconomic losses and punitive or exemplary damages are specifically excluded from the definition.³

The bill expands the definition of economic loss to include the cost of any accounting or auditing done to determine the extent of the victim's loss. The cost of accounting or auditing qualifies as economic loss only if the cost is incurred and payable by the victim.⁴ If a court imposes restitution for the accounting or auditing costs, the court may order restitution for any

¹ Section 4.

² R.C. 2929.18(A)(1) and 2929.28(A)(1).

³ R.C. 2929.01(L).

⁴ *Id.*

amount of those costs, provided that the amount is reasonable and does not exceed the value of property or services stolen or damaged as a result of the crime.⁵

History

Action	Date
Introduced	02-12-19

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⁵ R.C. 2929.18(A)(1) and 2929.28(A)(1).