

Opponent Written Testimony
Prepared for House Bill 447
The Ohio House Judiciary Committee
November 5, 2025

Chair Thomas, Vice Chair Swearingen, Ranking Member Synenberg, and Members of the Ohio House Judiciary Committee, thank you for the opportunity to submit written testimony in opposition to House Bill 447 on behalf of The Ohio Society of CPAs (OSCPA) and our more than 15,000 members across the state.

OSCPA advocates for policies that strengthen Ohio's economy, promote fiscal stability, and create a fair, predictable environment for businesses and professionals. Unfortunately, H.B. 447 undermines those goals, and takes money out of the pockets of Ohio's businesses, professionals, and citizens while reversing years of meaningful progress toward improving Ohio's business and legal climate.

Over the past decade-plus, the General Assembly has enacted thoughtful and effective reforms that have helped make Ohio a more competitive and attractive place to live and do business. Measures such as creating the Business Income Deduction (BID), eliminating the Commercial Activity Tax (CAT) for most small businesses, and simplifying the personal income tax with a flat rate – all have contributed to a stronger economy and a more stable tax environment.

By contrast, House Bill 447 would raise non-economic damage caps by 66% and implement annual automatic inflationary increases, driving up operating costs, insurance premiums, and out-of-pocket expenses for businesses statewide. For many small and mid-sized businesses, these new costs would be substantial and difficult to absorb, creating what amounts to a new “tort tax.”

It is also important to note that Ohio's current law already allows for full recovery of all economic damages, including lost wages, medical expenses, and property losses. The non-economic damage cap applies only to subjective, speculative losses such as pain and suffering. The existing system was deliberately designed to strike a careful balance between compensating victims and maintaining predictability for Ohio employers, medical providers, and professionals.

In 2004, as [Senate Bill 80 \(125th GA\)](#) was still pending, we wrote in support “Ohio CPAs have seen firsthand the negative impact our...tort system has had on our economic competitiveness with other states. While there are certainly other factors impacting our ability to attract and retain jobs, changes such as placing common sense limits on...non-economic damages...will significantly enhance our state's ability to compete with the numerous other states that already have similar laws in place.”

In late July, before H.B. 447 was introduced, the American Tort Reform Association (ATRA) placed Ohio on a “[Heat Watch](#)” in 2025 as lawmakers pursue other legal reforms to improve the state's civil justice climate. Instead, we encourage continued support for legislation such as [House Bill 105](#) and [Senate Bill 10](#), which reflect Ohio's commitment to fairness, predictability, and economic progress.

For these reasons, The Ohio Society of CPAs strongly opposes House Bill 447 in its current form. Thank you for your time and consideration of our position.