Provides that in a prosecution for theft in the first or second degree, the prosecution may file a special allegation of disproportionate impact when sufficient admissible evidence exists, which, when considered with the most plausible, reasonably foreseeable defense that could be raised under the evidence, would justify a finding by a reasonable and objective fact-finder that the damage to the victim greatly exceeds the value of the stolen property.

Provides that, once a special allegation has been made under this act, the state has the burden to prove beyond a reasonable doubt that the damage to the victim greatly exceeds the value of the stolen property. If a jury is had, the jury shall, if it finds the defendant guilty, also find a special verdict as to whether the damage to the victim greatly exceeds the value of the stolen property. If no jury is had, the court shall make a finding of fact as to whether the damage to the victim greatly exceeds the value of the stolen property.