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pay the cost where they contracted?

SENATOR LANDIS: Understand, you don't get a credit without incurring a cost, Senator Kremer.

SENATOR KREMER: Right, and...

SENATOR LANDIS: You got to pay somebody.

SENATOR KREMER: Right.

SENATOR LANDIS: You got to have out-of-pocket costs to get a credit.

SENATOR KREMER: So then the...

SENATOR LANDIS: So the employer has to be putting money up for a service either off location or on location and only for one-third or 30 percent of those...

SENATOR KREMER: Okay.

SENATOR LANDIS: ...dollars of costs would they get a tax credit. What you don't get is a tax credit for a profit making situation in which somebody,...

SENATOR KREMER: Okay.

SENATOR LANDIS: ...you know, holds credits but doesn't incur actual and real costs. What an employer gets back is 30 percent of their expenses in providing day care for their employees, whether on site or off site.

SENATOR KREMER: So if it was off site, they would have to pay the contrac...whoever they contracted with, so it should be a savings then to those that are using this child care facility then?

SENATOR LANDIS: Yes. If I...I know that some of us have gotten e-mails from...

SENATOR KREMER: Yeah, saying it was...