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privately or even those who are providing services, that we not put them out of the mix and just allow credits for businesses. And so I'm really torn with this. And, yes, it would be nice to have those child-care facilities at the place of the business, but certainly a lot of people prefer to have their child-care facilities near their home. And if we're going to provide a credit for some...for a business, I think we should...for a large business, I think there should be a credit for the smaller business, the mom and pop operation, the entrepreneurial spirit out there of a woman who decides I can...this is something I can do, this is something I can provide. What help can I get in providing that? And so I think we want to be very careful about this fairness issue. And, yes, if you got a child-care facility, you do need a fence. But those fences are also in order to qualify for a child-care center. The mother who is providing a child-care facility, has she to have a fence, too, and she's going to provide that fence at her expense without any tax credit. And so I just want to make you aware of that and have a little concern for those people who have been providing this service for years and years without the opportunity to get a tax credit for improvements that they had to do somewhere along the line. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Jensen. Senator Kiel, you're recognized on the Wickersham amendment.

SENATOR KIEL: Senator Cudaback, members of the Legislature, Senator Jensen, I would remind you as part of Senator Landis' amendment the employers that contract for third party childcare may take the credit for the reimbursement of the existing child-care provider for the cost of the child-care provider becoming accredited and/or the cost of expanding the child-care provider's facility's capacity. So I think we do take into account what you referenced as the mom and pop providers in that we may encourage business to go out to existing providers to contract with them to provide additional capacity for children of employees. I think this is an excellent opportunity for existing child-care providers for further development of their business for them to go out and go to businesses and say, hey, I already do this, I know how to do this, contract with me and I can provide your childcare on-site perhaps better because, you know, I've been in the business longer. I think this is an