

## 1. Line 28 through 35:

28 Revenue Code.

29 (b) "Qualified child care expenditure" means the amount paid or incurred ~~↗~~ ↘

30 (i) ↗ ~~↘~~ for the operating costs of a qualified child care facility of the employer, including

31 costs related to training employees, offering scholarship programs, and providing

32 increased compensation to employees with higher levels of child care training ~~↗~~ ↘ ~~;~~ or ~~.~~

33 (ii) under a contract with a qualified child care facility to provide child care services ~~↗~~ ↘

34 ~~↗~~ to the employer's employees. ~~↘~~

35 (c) "Qualified child care facility" means the same as that term is defined in Section 45F,

## 2. Line 49 through 55:

49 construct, rehabilitate, or expand property:

50 (i) for a qualified child care facility of the employer; ~~↗~~ ↘ ~~and~~ ~~↗~~ ↘

51 (ii) with respect to which the employer is allowed a deduction for depreciation, or

52 amortization in lieu of depreciation ~~↗~~ ↘ ~~;~~ and ~~.~~

53 (iii) that is not part of the principal residence of the employer or an employee of the ~~↗~~ ↘

54 ~~↗~~ employer. ~~↘~~

55 (e) "Qualifying taxpayer" means a taxpayer that: