account of the next succeeding employer with whom the individual requalified for benefits as determined respectively under section 96.5, subsection 1, paragraph "g" and section 96.5, subsection 2, paragraph "a" unemployment compensation fund. However, the succeeding employer's account shall first be charged with benefits paid to the individual due to wage credits earned by the individual while employed by the succeeding employer. After exhausting those wage credits, the succeeding employer's account shall not be charged with ten weeks of benefits paid to the individual due to wage credits earned by the individual from a previous employer, but rather the unemployment compensation fund shall be charged. After exhausting the ten weeks of noncharging, the succeeding employer's account shall again be charged with the benefits paid. This paragraph applies to both contributory and reimbursable employers, notwithstanding section 96.8, subsection 5.

- Sec. 5. Section 96.7, subsection 2, paragraph a, subparagraph (2), unnumbered paragraph 4, Code 1995, is amended by striking the unnumbered paragraph.
- Sec. 6. APPLICABILITY DATE. This Act applies to all decisions concerning claims for benefits issued on or after July 2, 1995.

Approved April 27, 1995

CHAPTER 110

RECORDING OF INTERGOVERNMENTAL AGREEMENTS S.F. 176

AN ACT relating to the filing of intergovernmental agreements for the joint exercise of governmental powers in certain counties.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 28E.8, Code 1995, is amended to read as follows: 28E.8 FILING AND RECORDING.

Before entry into force, an agreement made pursuant to this chapter shall be filed with the secretary of state and recorded with the county recorder. In counties in which the office of county recorder is abolished, the agreement shall be recorded with the county auditor.

Approved April 27, 1995