

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Governmental Oversight and Accountability

BILL: CS/SB 1106

INTRODUCER: Governmental Oversight and Accountability Committee and Senator Massullo

SUBJECT: Recognizing Judea and Samaria

DATE: January 27, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	White	McVaney	GO	Fav/CS
2.			JU	
3.			RC	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 1106 creates the “Recognizing Judea and Samaria Act” to direct state agencies to use the terms “Judea” and “Samaria” instead of “West Bank” in official government documents. The bill also requires public school and charter school instructional materials and library media center collections adopted or acquired on or after July 1, 2026, to refer to the land liberated by Israel from Jordan during the 1967 Six-Day War by its historical name of “Judea and Samaria” and not use the term “West Bank” to refer to that area.

The bill is expected to have a negative but indeterminate impact on state expenditures.

The act takes effect on July 1, 2026.

II. Present Situation:

Judea and Samaria

The region historically known as Judea and Samaria corresponds to the ancient Israelite kingdoms described in biblical sources. Around 1,000 years before the common era, the Kingdom of Israel split into two realms: a northern kingdom with its capital at Samaria and a southern kingdom with its capital at Judea.¹ These ancient names have been used historically to

¹ See Britannica, *What does the term “Judea and Samaria” Mean?*, <https://www.britannica.com/topic/What-Does-the-Term-Judea-and-Samaria-Mean> (last visited Jan. 21, 2026).

describe the central highlands of the land west of the Jordan River, referred to in many parts of the world today as the “West Bank.”

1948 Arab-Israeli War

Following World War I, the League of Nations² placed the land west of the Jordan River³ under British administration as part of the Mandate for Palestine.⁴ In 1947, the United Nations adopted the Partition Resolution⁵ proposing separate Jewish and Arab states, but the plan was never implemented.⁶ After Britain withdrew in May 1948, Israel’s declared independence and armed conflict immediately erupted resulting in the 1948 Arab-Israel War.⁷ At the conclusion of the war in mid-1949, the parties agreed to formal armistice lines⁸ with Israel controlling most of the territory of the former British Mandate for Palestine, Jordan controlling the West Bank, and Egypt controlling the Gaza Strip.⁹ The city of Jerusalem was divided, with Israel holding the western portion and Jordan holding the Eastern portion.¹⁰ In 1950, Jordan formally annexed the West Bank, a move that was recognized by only Great Britain and Pakistan.¹¹

² The League of Nations was an international organization formed in 1919 after World War I to promote cooperation and achieve peace and security. It operated until 1946 and was succeeded by the United Nations. United Nations, *Predecessor: League of Nations*, <https://www.un.org/en/about-us/history-of-the-un/predecessor> (last visited Jan. 22, 2026).

³ The Mandate of Palestine included the southern Levant region; however, Great Britain authorized the Hashemite dynasty to administer the portion east of the Jordan River, referred to as Transjordan, and granted the region full independence in 1946. Britannica, *World War I and After*, <https://www.britannica.com/place/Palestine/World-War-I-and-after> (last visited Jan. 22, 2026).

⁴ The Mandate’s preamble explicitly recognized the historical connection of the Jewish people with Palestine and called for reconstituting their national home in that territory, while safeguarding the rights of all non-Jewish inhabitants. The Secretary-General, United Nations, *Question of Palestine*, U.N. A/292 (Apr. 18, 1947), available at <https://digitallibrary.un.org/record/829707?ln=en&v=pdf> (last visited Jan. 22, 2026) (attached as the Mandate for Palestine).

⁵ See United Nations, *Resolution 181(II) Future Government of Palestine*, <https://www.un.org/unispal/document/auto-insert-185393/> (last visited Jan. 22, 2026).

⁶ Under the 1947 United Nations Partition Resolution, Jerusalem would remain under international control and be administered by the United Nations. U.S. Department of State, *The Arab-Israeli War of 1948*, <https://history.state.gov/milestones/1945-1952/arab-israeli-war> (last visited Jan. 22, 2026). Jewish leaders accepted the UN partition plan, but Arab leaders rejected it, arguing the plan unjustly allocated land and violated their right to self-determination. See EXPLAINING HISTORY PODCAST, THE UN PARTITION PLAN OF 1947: ORIGINS, DEBATES, AND CONSEQUENCES (Nov. 16, 2025), available at <https://explaininghistory.org/2025/11/16/the-un-partition-plan-of-1947-origins-debates-and-consequences/> (last visited Jan. 11, 2026).

⁷ See Britannica, *The Arab-Israeli War of 1948*, <https://www.britannica.com/event/1948-Arab-Israeli-War> (last visited Jan. 22, 2026).

⁸ The armistice lines were ceasefire lines agreed to without prejudice to future negotiations on boundaries or sovereignty. See Yale Law School, *Jordanian-Israeli General Armistice Agreement, April 3, 1949*, https://avalon.law.yale.edu/20th_century/arm03.asp#:~:text=9,of%20either%20Party%20relating%20thereto (last visited Jan. 22, 2026).

⁹ U.S. Department of State, *The Arab-Israeli War of 1948*, <https://history.state.gov/milestones/1945-1952/arab-israeli-war#:~:text=Under%20separate%20agreements%20between%20Israel,Union%20and%20the%20United%20States.> (last visited Jan. 22, 2026); History.com, *Palestine*, <https://www.history.com/articles/palestine> (last visited Jan. 22, 2026).

¹⁰ Britannica, *Jerusalem in the Israeli-Palestinian conflict: Whose capital is it?*, <https://www.britannica.com/place/Jerusalem-in-the-Israeli-Palestinian-conflict-Whose-capital-is-it-2231643> (last visited Jan. 22, 2026).

¹¹ Britannica, *West Bank*, <https://www.britannica.com/event/Arab-Israeli-wars> (last visited January 22, 2026). The term “West Bank” became the common designation for the territory during this period.

1967 Six-Day War

In June 1967, hostilities between Israel and neighboring states lead to the Six-Day War. Amid rising tensions, Israel launched preemptive strikes and fought against Egypt, Syria, and Jordan. Israel defeated the opposing forces and captured several territories, including the West Bank and Gaza Strip.¹² Shortly after the war, Israel extended its law and administration to East Jerusalem, while the West Bank and Gaza Strip came under Israeli military occupation.¹³

Since 1967, the status and proper terminology for the territory have remained the subject of ongoing political and diplomatic dispute.

K-12 Student and Parent Rights

Parents of public school students are required by law to receive accurate and timely information regarding their child's academic progress and must be informed of ways they can help their child succeed in school.¹⁴ K-12 students and their parents are afforded numerous statutory rights pertaining to student education.¹⁵

Public School Instructional Materials

Florida Statutes addresses instructional materials for K-12 public education.¹⁶ District school boards have the constitutional duty and responsibility to select and provide instructional materials for all students, including materials in the school or classroom library.¹⁷ Instructional materials are items having intellectual content that by design serve as a major tool for assisting in the instruction of a subject or course¹⁸ and must be consistent with district goals and applicable with state academic standards and course descriptions provide in law.¹⁹ School districts may purchase instructional materials from a list of state-reviewed and adopted instructional materials or establish their own review and adoption program.

The districts must provide a sufficient number of student or site licenses or sets of materials that serve as the basis for instruction in the core subject areas of mathematics, language arts, social studies, science, reading and literature to students.²⁰ Such materials may be made available in bound, unbound, kit, or package form and may consist of hardbacked or softback textbooks, electronic content, consumables, learning laboratories, manipulatives, electronic media, and computer courseware or software.²¹ School boards must also establish and maintain a program of school library media services for all public schools in the district. This includes traveling or

¹² See Britannica, *Six-Day War*, <https://www.britannica.com/event/Six-Day-War> (last visited Jan. 22, 2026).

¹³ See Britannica, *West Bank*, <https://www.britannica.com/place/West-Bank> (last visited Jan. 22, 2026).

¹⁴ Section 1002.20, F.S.

¹⁵ *Id.* For example, students and parents retain certain rights relating to reproductive health and disease education.

¹⁶ See ss. 1006.28-1006.42, F.S. In Florida, charter schools are public schools and a part of Florida's public education program. Section 1002.33

¹⁷ Section 1006.28(2), F.S.

¹⁸ Section 1006.29(2), F.S.; see s. 1006.28(1)(a)2., F.S. (referring the definition of instructional materials to align with s. 1006.29(2), F.S.).

¹⁹ Section 1006.28(2), F.S.

²⁰ Section 1006.28(1), F.S.

²¹ Section 1006.29, F.S.

circulating libraries that may be needed for proper operation of the district school system.²² A library media center is any collection of books, ebooks, periodicals, or videos maintained and accessible on the site of a school.²³

A publisher may offer sections of state-adopted instructional materials in digital or electronic versions at reduced rates to districts, schools, and teachers.²⁴ Publishers must make sample student editions of state-adopted instructional materials electronically available, at a discount below publisher cost, for use by teacher preparation programs and by educator preparation institutes for each adoption cycle, to enable educators to practice teaching with currently adopted instructional materials aligned to state academic standards.²⁵

Adoption of Instructional Materials

The Florida Department of Education (DOE) facilitates the statewide instructional materials adoption process. Expert reviewers chosen by the DOE are provided training on competencies for making valid, culturally sensitive, and objective recommendations regarding the content and rigor of instructional materials prior to the beginning of the review and selection process.²⁶ Reviewers must objectively evaluate materials with Florida's state-adopted standards in mind.²⁷ Based on reviewer recommendations, the Commissioner of Education (commissioner) selects and adopts instructional materials for each grade and subject under consideration.²⁸

Generally, the term of adoption for instructional materials must be for a five-year period beginning on April 1, following the adoption. The commissioner may approve a shorter schedule if the content area requires more frequent revision.²⁹ The DOE is required to annually publish an official schedule of subject areas to be called for adoption. The schedule is developed to promote balance among the subject areas so that the required expenditure for new instructional materials is approximately the same each year.³⁰

Before adopting instructional materials in a certain subject area, the DOE publishes specifications for the materials. These specifications detail the courses for which materials are sought and the standards the materials must meet.³¹ Beginning with the 2026–2027 adoption cycle, the DOE must publish an instructional materials adoption timeline that includes publishing bid specifications, advertising in the Florida Administrative Register, and specifying deadlines for submitting bids. The adoption cycle must include at least six months between the release of the bid specifications and the deadline for the submission of bids, and publication of an initial list of state-adopted instructional materials no later than July 31 in the year preceding the adoption.³²

²² Section 1006.28(2), F.S.

²³ Section 1006.28(1), F.S.

²⁴ Section 1006.29(2), F.S.; s. 1006.28, F.S.

²⁵ Section 1006.38, F.S.

²⁶ Section 1006.29, F.S.

²⁷ Section 1006.31, F.S.

²⁸ Section 1006.34, F.S.

²⁹ Section 1006.36(1), F.S.

³⁰ Section 1006.36, F.S.

³¹ Florida Department of Education, Policies and Procedures for the Florida Instructional Materials Adoption, available at <https://www.fldoe.org/file/5574/PoliciesProceduresSpec1920.pdf> (last visited Jan. 21, 2026).

³² Section 1006.33(1)(a)1., F.S.

If extenuating circumstances warrant, the commissioner may add one or more subject areas to the official schedule, in which event the commissioner must develop criteria for such additional subject area or areas and make them available to publishers as soon as practicable before the date on which bids are due. The schedule must be developed so as to promote balance among the subject areas so that the required expenditure for new instructional materials is approximately the same each year in order to maintain curricular consistency.³³

The following chart shows the adoption schedule for instructional materials through Fiscal Year 2030–2031.³⁴

Adoption Year	Subject Area	Specifications and Criteria Available	State Adoption Process	Effective Date of Contract (April 1 - March 31)
2026-2027	Mathematics and Computer Science, K-12	January 2025	June 2025-July 2026	2027-2032
2027-2028	Social Studies, K-12	January 2026	June 2026-July 2027	2028-2033
2028-2029	Science, K-12	January 2027	June 2027-July 2028	2029-2034
2029-2030	English Language Arts, K-12	January 2028	June 2028-July 2029	2030-2035
2030-2031	Career and Technical Education, 9-12 ; Health and Physical Education, K-12 ; Performing and Visual Arts, K-12 ; World Languages, K-12	January 2029	June 2029-July 2030	2031-2036

Funding for Instructional Materials

Funding for instructional materials is provided annually by the Legislature in the General Appropriations Act and is included in the base student allocation.³⁵ Each school district must certify to the commissioner the estimated allocation of state funds for instructional materials for the ensuing fiscal year, on or before July 1 each year.³⁶ Unless a school district has implemented its own instructional materials program,³⁷ any instructional materials purchased using state funds must be aligned with the state academic standards³⁸ and included on the state-adopted

³³ Section 1006.36, F.S.

³⁴ Florida Department of Education, Florida Instructional Materials Adoption Schedule For Adoption Years 2026-2027 through 2030-2031, <https://www.fldoe.org/file/5574/AdoptionCycle.pdf> (last visited Jan. 21, 2026).

³⁵ See Florida Department of Education, Funding for Florida’s School Districts, 2024-2025, <https://www.fldoe.org/file/7507/Fefpdist.pdf> (last visited Jan. 21, 2026).

³⁶ Section 1006.40(1), F.S.

³⁷ See s. 1006.283(1), F.S.

³⁸ See s. 1003.41(1), F.S.

instructional materials list.³⁹ Up to 50 percent of the amount the school district has budgeted for instructional materials may be used to:

- Purchase library and reference books and nonprint materials;
- Purchase other materials having intellectual content that assist in the instruction of a subject or course; or
- Repair or renovate textbooks and library books and replace items that were part of previously purchased instructional materials.⁴⁰

III. Effect of Proposed Changes:

Section 1 entitles the bill as the “Recognizing Judea and Samaria Act.”

Section 2 creates s. 1.016, F.S., which provides that the Legislature intends to stop using the term “West Bank” and instead refer to those lands annexed by Israel after the 1967 Six-Day War (the region) as “Judea and Samaria,” with the land south of Jerusalem being considered “Judea” and the land north of Jerusalem being considered “Samaria.”

“State agency” refers to “every department, division, office, board, commission, and institution of this state.” The bill prohibits state agencies from using the term “West Bank” to refer to the area in official government materials. “Official government materials” are defined to include any guidance, rule, material, briefing, press release, communication, or work product document prepared by a state agency. State agencies are also prohibited from using moneys to create any official government materials that uses the term “West Bank” instead of Judea and Samaria.

Section 3 requires that all instructional materials and library media center collections adopted on or after July 1, 2026, by a district school board or charter school governing board refer to the land liberated by Israel from Jordan during the 1967 Six-Day War as “Judea and Samaria.” Any such materials adopted on or after July 1, 2026, may not use the term “West Bank.”

Section 4 provides that the bill takes effect on July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, or reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

None identified.

³⁹ Section 1006.40(3)(a), F.S. Materials not on the state adopted list include library books, reference books, and nonprint materials.

⁴⁰ Section 1006.40(3)(b), F.S.

C. Trust Funds Restrictions:

None identified.

D. State Tax or Fee Increases:

None identified.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None identified.

B. Private Sector Impact:

Contracted education service providers and testing groups may need to update their materials and packages to reflect this change. This may increase the cost of providing and testing such materials. This cost, however, would likely be passed onto the purchaser (school districts and DOE).

C. Government Sector Impact:

The provisions of this bill requiring state agencies to revise official government material that refers to the “West Bank” has an indeterminate yet likely insignificant impact on state expenditures. The fiscal impact to school districts is also indeterminate. However, the full impact may not be immediate as the bill specifies the update is required for all materials adopted or acquired on or after July 1, 2026, rather than updating current materials.

VI. Technical Deficiencies:

None identified.

VII. Related Issues:

None identified.

VIII. Statutes Affected:

This bill creates section 1.016 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Governmental Oversight and Accountability on January 26, 2026:

The CS removes the provision authorizing a state agency to waive the prohibition against using the term “West Bank” in certain circumstances and requires instructional material and library media center collections collected or adopted on or after July 1, 2026, to use the terms “Judea” and “Samaria” and not the term “West Bank.”

- B. **Amendments:**

None.