

Samantha Chester

Partner

390 North Orange Avenue
Suite 1400
Orlando, FL 32801

T 407.669.4218
F 407.425.8377

samantha.chester@nelsonmullins.com



Samantha focuses her practice on matters related to Affordable Housing and Tax Credits. She represents for-profit and nonprofit developers in the acquisition, construction, rehabilitation, operation, and disposition of affordable housing projects. She has experience in negotiating and closing affordable housing transactions, including large affordable housing portfolio sales and acquisitions, low-income housing tax credits, new construction and acquisition and rehabilitation, non-profit development and tax exemptions, and joint ventures with non-profits.

Recognitions

The bar rules of some states require that the standards for an attorney's inclusion in certain public accolades or recognitions be provided. When such accolades or recognitions are listed, a hyperlink is provided that leads to a description of the respective selection methodology.

- [The Best Lawyers in America® Ones to Watch](#), Tax Law (2024-2026)

Professional Activities

- The Florida Bar

Education

University of Florida Levin College of Law, JD, magna cum laude (2017)

- Order of the Coif
- Phi Delta Phi

New York University School of Law, LLM, Masters of Laws in Taxation (2018)

- Graduate Editor, *Tax Law Review*

Florida Atlantic University, MS, Accounting (2013)

University of Florida Fisher School of Accounting, BS, Accounting (2012)

Admissions

Florida

Practice Areas

[Affordable and Workforce Housing](#)

[Tax](#)

Articles & Speeches

Insights

[Tax Report – Qualified Opportunity Zones: Final Regulations Released](#)- Co-Author (January 9, 2020)

[Tax Report – Qualified Opportunity Zones Guidance: Second Set of Proposed Regulations Released](#)- Co-Author
(May 21, 2019)

Blogs

[Tax Report – Qualified Opportunity Zones: Final Regulations Released](#), Tax Reports - Author (January 9, 2020)

[Tax Report – Qualified Opportunity Zones Guidance: Second Set of Proposed Regulations Released](#), Tax Reports -
Author (May 21, 2019)