

April 7, 2025
Nevada Legislature
Assembly Committee on Revenue



RE: Statement in Support of AB457

Dear Committee Members:

On behalf of the Henderson Chamber of Commerce (HCC), which represents over 2,000 members, most of which are small businesses, we would like to express our opposition for AB457, which proposes to require certain business entities primarily engaged in renting real property in Nevada to be treated as a “combined taxpayer group” for the purposes of the commerce tax.

This bill alters the way small and mid-sized property rental businesses are taxed by combining revenues from separate legal entities under common ownership. The result is a significantly higher likelihood that these businesses will be subjected to the commerce tax. For many family-owned businesses and independent investors who structure ownership through multiple entities for liability, financing, and operational reasons, AB 457 would unfairly penalize them and disincentivize responsible real estate investment.

This legislation would increase taxes on the very businesses that provide affordable housing and commercial space across our state. Instead of encouraging growth, entrepreneurship, and diversification, AB 457 threatens to stifle investment and disproportionately impact small business owners who may not have the resources to absorb or navigate these changes.

For these reasons, we are opposed to AB457.

Respectfully,

A handwritten signature in blue ink, appearing to be 'Aviva', with a long, sweeping underline.

Aviva Gordon
Chair, Legislative Committee
Henderson Chamber of Commerce

A handwritten signature in blue ink, appearing to be 'Emily Osterberg', with a long, sweeping underline.

Emily Osterberg
Director of Government Affairs
Henderson Chamber of Commerce

Jady West
Cox Business

Dr. Carolyn Matzinger
Mortal Healing

Lester Romero
Nevada State Bank

John Wightman
Rich, Wightman &
Company, CPAs

Maria Bailey
Success City Online

Aviva Gordon
Gordon Law

Hussain Mahrous
Penn Entertainment

Scott Muelrath
Henderson Chamber of
Commerce

Dr. Ercan Aydođdu
Coral Academy of
Science Las Vegas

Andrea Blue
Tivoli Village

Kelly Connery
Orbis Solutions, Inc.

Melisa Eichbauer
Findlay Volkswagen

Alex Fugazzi
Snell & Wilmer

Sam Kaufman
Henderson Hospital

Brian Kleven
Dignity Health – St. Rose
Dominican Hospitals

Jon Openshaw
Reflection Bay Golf Club

Chet Opheikens
R&O Construction

Matt Pasco
Las Vegas Raiders

Mike PeQueen
Hightower Las Vegas

Micah Phillips
Nevada State Bank

Dr. DeRionne Pollard
Nevada State University

Nic Steele
Access Community
Capital, Inc.

Mihir Wagh
Aristocrat Gaming

Tim Welc
Masterpiece Cuisine

Medhi Zarhloul
Crazy Pita Restaurant
Group

Peter Zierhut
Haas Automation