



William J. LeDoux

Partner

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OVERVIEW

William LeDoux's practice has a broad state and local tax focus with experience in multistate tax planning and controversy matters involving sales, franchise, property, and income taxes and unclaimed property. William's representations include taxpayers from various industries, with extensive experience advising and representing e-commerce retailers, renewable energy companies, healthcare companies, manufacturers, software and technology companies, sporting goods companies, and travel companies.

William has assisted in the representation of taxpayers in administrative and judicial proceedings in various jurisdictions, many of which involved complex and novel issues. He has also advised on the tax implications of various business transactions, including business acquisitions and restructurings, asset and product sales and leases, and tax incentive opportunities. He also routinely works on tax-related legislative efforts.

ACHIEVEMENTS

- Recognized by *Chambers USA* for Tax: Litigation in Texas, 2025
- Recognized by *The Legal 500 United States* as a Recommended Lawyer for US Taxes: Non-Contentious, 2025
- Recognized in *Best Lawyers: Ones to Watch* for Litigation and Controversy-Tax, 2022

PROFESSIONAL / CIVIC ACTIVITIES

- State Bar of Texas
 - Chair, State and Local Tax Committee, Tax Section, 2024-present
 - Vice-Chair, State and Local Tax Committee, Tax Section, 2017-2024
 - Tax Section Leadership Academy, 2016-2017
 - Tax Section, 2013-present
- American Bar Association

- Credits and Incentives Subcommittee, State and Local Tax Committee, Tax Section, 2023-present
- Tax Section, 2013-present
- Exchange Club of Lake Highlands, 2018-present

SPEAKING ENGAGEMENTS

- “National SALT Update,” Annual Texas Comptroller Briefing, 17 September 2024
- “What’s Going On Outside of Texas?” Annual Texas Comptroller Briefing, 26 September 2023
- “Corporate Income Tax Apportionment: Basics, Trends, and Beyond,” Annual Texas Comptroller Briefing, 13 November 2018
- “So, you have a tax dispute with the Texas Comptroller. Now what?” Tax Law in a Day, 9 February 2018
- “Update on the Updates: Recent Texas Comptroller Rulemaking Activity,” Texas Society of Certified Public Accountants Texas State Taxation Conference, 7 August 2017

EDUCATION

- J.D., Duke University School of Law, 2013 (*Senior Executive Editor of the Duke Journal of Comparative and International Law*)
- LL.M., Duke University School of Law, 2013
- B.A., McNeese State University, 2008 (*summa cum laude*)

ADMISSIONS

- Bar of Texas

THOUGHT LEADERSHIP POWERED BY HUB

- 9 June 2025, Recent Changes to Washington State Tax Laws Will Increase Taxes for Many Taxpayers
- 3 March 2025, The Inside Basis: Post-Wayfair Sales Tax Compliance and Exposure
- 28 March 2022, Sirius XM Radio, Inc. v. Hegar: Texas Supreme Court Rejects Comptroller Franchise Tax Apportionment Interpretation
- 10 March 2021, New Hampshire v. Massachusetts: Potential for Remote Working Tax Uniformity
- 2 October 2020, COVID-19: State Tax Implications of Remote Working Arrangements
- 13 August 2020, COVID-19: State Conformity to CARES Act Tax Relief: An Introductory Q&A
- 16 March 2020, COVID-19: Likely Impacts on U.S. State and Local Tax

- 27 June 2018, *Wayfair Paves the Way to Change - and Confusion*
- 10 January 2018, *Graphic Packaging Corporation v. Hegar*: Texas' Single-Factor Franchise Tax Apportionment Remains Mandatory
- 9 January 2018, Texas Comptroller Announces Tax Amnesty Program From May 1, 2018 Through June 29, 2018
- 2 March 2017, *Valero Refining-Texas, L.P. v. Galveston Central Appraisal District: A Strategic Opportunity?*

OTHER PUBLICATIONS

- "Sales and Use Taxes: Washington," *Practical Law State Q&A*, 2020-present
- "Taxation," *SMU Law Review Texas Survey*, 2013-2017
- "Texas Legislature Passes Tax Bills Affecting Sales and Use Tax Treatment of Aircraft and Certain Purchases by Radio Broadcasters," *Council on State Taxation Practitioner Connection*, 2 July 2015

NEWS & EVENTS

- 19 December 2022, K&L Gates Adds 40 Lawyers to Firm's Partnership
- 18 August 2022, More Than 350 K&L Gates Lawyers Named Among 2023 Best Lawyers in America, Ones to Watch
- 19 August 2021, Nearly 300 K&L Gates Lawyers Named Among 2022 Best Lawyers in America, Ones to Watch

AREAS OF FOCUS

- Tax
- Nonprofit Organizations
- Tax Controversy and Litigation

REPRESENTATIVE EXPERIENCE

- Acted as lender's counsel on 153 MW wind energy project pertaining to the financing of development which includes performing review of real estate due diligence, regulatory, environmental, validation of property ownership and negotiation of other loan documents to ensure protection of lender.